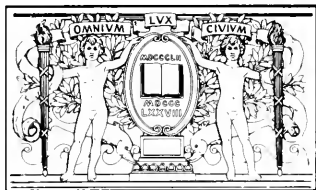


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STATISTICS OF INCOME . . . 1962

Individual
INCOME TAX
RETURNS

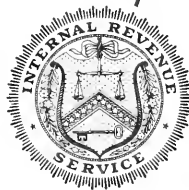


U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income

1962

Individual
INCOME TAX
RETURNS



*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (1-65)

INTERNAL REVENUE SERVICE

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This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Keith Gilmour and Raymond D. Plowden.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; and Lawrence, Massachusetts.

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., January 12, 1965.

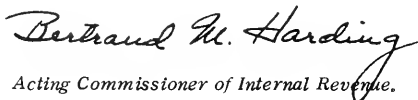
Dear Mr. Secretary:

I am transmitting the *Statistics of Income-1962, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which provides that statistics be published annually with respect to the operation of the income tax laws. The statistics in this report relate to the more than 62 million individual income tax returns, Forms 1040 and 1040A, filed during calendar year 1963.

Data are shown for sources of income, excludable sick pay, types of itemized deductions, exemptions, taxable income, income tax, self-employment tax, tax credits, taxpayments, and overpayments, all classified by size of adjusted gross income.

Other significant classifications include tax rates, marital status, patterns of income, size of income source, types of exemptions, taxpayers age 65 or over, and States.

New information relating to contributions by type of recipient, itemized deductions as a percent of adjusted gross income, size of investment credit, and itemized deductions and types of exemptions by States is included in this report.


Acting Commissioner of Internal Revenue.

Hon. Douglas Dillon,
Secretary of the Treasury.

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***Individual
Income Tax
Returns***

Guide to basic and historical tables . . .

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INDIVIDUAL INCOME TAX RETURNS FOR 1962

Income and tax statistics for 1962 presented in this report were derived from a sample of the 62.7 million individual income tax returns filed during 1962.

Several amendments to the Internal Revenue Code of 1954, made in 1961 and 1962, affect the comparability of the 1962 data with those for prior years.

Public Law 87-834 provided for a credit against tax of 7 percent of a taxpayer's qualified investment in new and used tangible personal property which is subject to depreciation. The qualified investment was: (1) 100 percent of the cost or basis of property with a useful life of over eight years; (2) 66-2/3 percent of the cost or basis of property with a useful life of at least six years but less than eight years; and (3) 33-1/3 percent of the cost or basis of property with a useful life of at least four years but less than six years. No part of the cost or basis of property with a useful life of less than four years qualified. When an individual's tax liability was greater than \$25,000, the limitation on the investment credit was \$25,000 plus 25 percent of the tax liability over that amount. The tax credit could not exceed the taxpayer's tax liability.

Public Law 87-876, effective for taxable years ending after October 24, 1962, liberalized the retirement income credit by increasing the maximum base for the credit from \$1,200 to \$1,524. This law also provided for changes in the earned income reductions on the maximum base. If an individual was under 62 years of age, the \$1,524 limitation was reduced by an amount equal to 100 percent of any earned income over \$900. If an individual was at least age 62 but under 72, the \$1,524 limitation was reduced by an amount equal to 50 percent of any earned income between \$1,200 and \$1,700, and was further reduced by an amount equal to 100 percent of any earned income over \$1,700. There was no reduction in the base of the credit for any earned income of an individual age 72 or over.

Public Law 87-863, in effect for taxable years beginning after 1961, revised the ceiling limitations on medical and dental expense deductions. This amendment stated that the maximum medical expense deduction was equal to \$5,000 (under previous law, \$2,500) times the number of exemptions the taxpayer was entitled to (excluding those for age and blindness). The overall limitation was \$10,000 (previously \$5,000) for a single person or a married person filing a separate return. The limitation was \$20,000 (previously \$10,000) for taxpayers filing a joint return, or taxpayers who were for tax purposes head of household or surviving spouse.

If a taxpayer and his spouse were both age 65 or older and were both disabled, the maximum deduction was \$40,000 if they filed jointly, with a limit of \$20,000 for each.

Public Law 87-64, in effect for 1962, increased the tax on self-employment income from 4.5 percent to 4.7 percent. The maximum amount of self-employment income subject to the tax remained at \$4,800.

RETURNS, INCOME, AND TAX INCREASE SUBSTANTIALLY

Chart 1 shows the ten-year trend of returns in three broad income size classes. The 62.7 million returns filed for 1962 represented a 1.2 million return increase over 1961, the largest single year increase since 1955. Returns with income under \$5,000 (for 1962, about 34.1 million) decreased by 586,000.

Returns with income \$5,000 under \$10,000 (almost 21.5 million) increased by 728,000, and returns with income \$10,000 or more increased by 1.1 million to 7.1 million. The increase of returns with income \$10,000 or more is the largest ever recorded for this class in *Statistics of Income*.

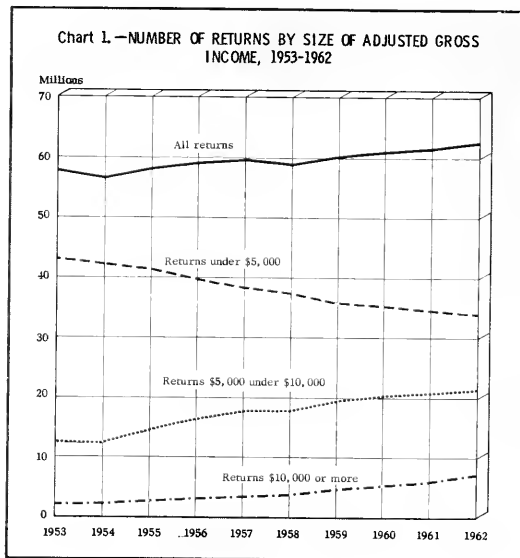


Table A indicates the amount of change in the major sources of income, taxable income, and taxes for 1962. Net adjusted gross income increased to another all time

Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1962 AND 1961

Item	1962		In percent of 1961
	1	2	
Number of returns, total.....	64,122,277	61,444,420	102.7%
Taxable.....	61,082,363	58,184,765	104.9%
Nontaxable.....	3,039,914	3,259,655	93.3%
(Million dollars)			
Adjusted gross income less life insurance.....	342,701	329,461	104.0%
Capital gains.....	1,000	1,000	100.0%
Salaries and wages net.....	273,371	266,402	102.7%
Business, farm, and professional net profit and net loss.....	13,927	22,630	61.5%
Partnership net profit and net loss.....	1,304	1,463	89.2%
Sales of capital assets, net gain and net loss.....	5,771	7,621	75.7%
Rents net income and net loss.....	1,270	2,171	58.5%
Royalties net income and net loss.....	109	109	100.0%
Pensions and annuities.....	2,363	1,660	142.3%
All other sources, income and loss.....	20,544	18,636	110.3%
Taxable income.....	195,300	181,746	107.5%
Income tax after credits.....	44,403	42,422	104.7%
Gift tax.....	0	0	0%

NOTE: Detail may not add to total because of rounding.

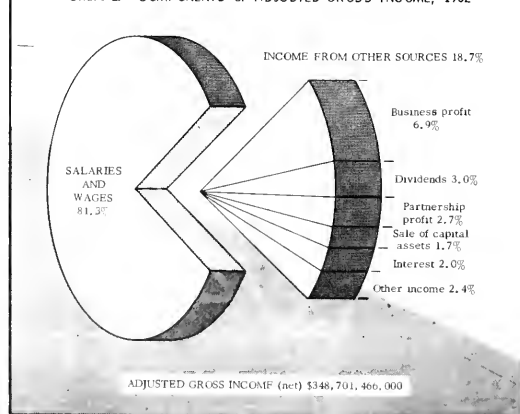
high of \$348.7 billion, as each major source of income rose with the exception of capital gains. Salaries and wages increased by 6.2 percent to \$283.4 billion. Business profit rose 5.7 percent, while partnership profit rose 4.4 percent. Capital gains dropped from the record high for 1961 by over \$1.8 billion, a 24.3 percent decline.

Taxable income (that part of adjusted gross income remaining after allowable exemptions and deductions) increased by \$13.5 billion to \$195.3 billion for 1962. Income tax after credits amounted to \$44.9 billion, an increase of \$2.7 billion. This increase was limited by the new tax credit for qualified investment which amounted to almost \$223 million.

Self-employment tax on self-employment income rose by \$47 million to \$887 million. The increase was largely due to the change in the self-employment tax rate from 4.5 percent for 1961 to 4.7 percent for 1962.

Chart 2 shows the proportion of adjusted gross income for 1962 attributable to each major source of income.

Chart 2.—COMPONENTS OF ADJUSTED GROSS INCOME, 1962

EXCLUDABLE SICK PAY REPORTED ON
1.7 MILLION RETURNS

Wage earners who received compensation for periods of absence from work because of sickness or injury were permitted to deduct an amount of sick pay from gross salaries and wages received. When covered by an employer provided wage continuation plan, the employee was allowed a deduction, not to exceed \$100 a week, for sick pay received in lieu of wages. Sick pay could be deducted only on Form 1040.

Table B shows that excludable sick pay was reported on 1.7 million returns for 1962, about 96,000 more than for 1961. The amount of excludable sick pay deducted for 1962 was \$783 million, 6 percent of the nearly \$13 billion salaries and wages from which it was deducted.

Table B.—EXCLUDABLE SICK PAY BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with excludable sick pay		
	Number of returns	Salaries and wages (cents)	Excludable sick pay (thousand dollars)
	(1)	(2)	(3)
Grand total.....	1,733,080	12,993,611	782,747
Taxable returns, total.....	1,659,348	12,797,792	695,559
\$0 under \$1,000.....	(1)	(1)	(1)
\$1,000 under \$1,500.....	12,449	19,161	5,216
\$1,500 under \$2,000.....	18,667	31,405	7,671
\$2,000 under \$2,500.....	26,772	60,980	14,123
\$2,500 under \$3,000.....	35,044	94,669	17,303
\$3,000 under \$3,500.....	49,160	154,756	22,091
\$3,500 under \$4,000.....	72,273	263,522	31,276
\$4,000 under \$4,500.....	70,346	295,477	39,934
\$4,500 under \$5,000.....	90,941	419,622	41,982
\$5,000 under \$6,000.....	205,046	1,102,299	84,081
\$6,000 under \$7,000.....	213,205	1,340,982	85,728
\$7,000 under \$8,000.....	193,493	1,407,659	88,653
\$8,000 under \$9,000.....	149,821	1,238,100	68,985
\$9,000 under \$10,000.....	123,371	1,128,659	43,397
\$10,000 under \$11,000.....	106,703	1,080,942	40,352
\$11,000 under \$12,000.....	78,043	858,846	30,605
\$12,000 under \$13,000.....	54,097	643,691	20,591
\$13,000 under \$14,000.....	35,800	457,561	14,002
\$14,000 under \$15,000.....	25,849	346,710	13,585
\$15,000 under \$20,000.....	53,703	814,784	26,548
\$20,000 under \$25,000.....	16,270	304,591	9,120
\$25,000 under \$30,000.....	19,326	499,973	14,037
\$30,000 under \$40,000.....	6,079	167,789	3,526
\$40,000 under \$50,000.....	593	32,661	470
\$50,000 under \$60,000.....	218	14,287	187
\$60,000 under \$70,000.....	103	14,811	152
\$70,000 under \$80,000.....	25	1,527	23
\$80,000 or more.....	2	726	13
Nontaxable returns, total.....	73,732	195,819	87,188
Not adjusted gross income.....	3,916	8,403	5,083
Under \$500.....	7,522	2,504	9,009
\$500 under \$1,000.....	1,332	4,384	10,249
\$1,000 under \$1,500.....	2,218	10,449	12,507
\$1,500 under \$2,000.....	7,705	13,355	10,213
\$2,000 under \$2,500.....	6,532	10,824	5,235
\$2,500 under \$3,000.....	4,546	10,975	7,466
\$3,000 under \$3,500.....	6,199	28,605	7,661
\$3,500 under \$4,000.....	2,746	24,766	6,420
\$4,000 under \$4,500.....	3,136	13,918	4,070
\$4,500 under \$5,000.....	7,331	32,126	4,129
\$5,000 or more.....	6,497	42,220	5,136
Returns under \$5,000.....	446,174	1,430,103	262,356
Returns \$5,000 under \$10,000.....	691,738	2,256,670	345,720
Returns \$10,000 or more.....	395,176	1,246,838	173,671

See text for "Exclusion of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

REPORTED DIVIDENDS INCREASED

Table C shows that individuals reported total foreign and domestic dividends for 1962 amounting to \$11.1

Table C.—FORM 1040 RETURNS WITH DIVIDENDS RECEIVED: DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, DIVIDENDS ELIGIBLE FOR TAX CREDIT, AND TAX CREDIT FOR DIVIDENDS RECEIVED, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends (after exclusions)		Dividends eligible for tax credit		Tax credit for dividends received	
	Total		Not eligible for exclusion		Eligible for exclusions		Number		Number		Number		Number	
	Number of returns (1)	Amount (thousand dollars) (2)	Number of returns (3)	Amount (thousand dollars) (4)	Number of returns (5)	Amount (thousand dollars) (6)	Number of returns (7)	Amount (thousand dollars) (8)	Number of returns (9)	Amount (thousand dollars) (10)	Number of returns (11)	Amount (thousand dollars) (12)	Number of returns (13)	Amount (thousand dollars) (14)
Grand total.....	7,600,493	11,138,431	913,635	294,740	7,301,982	10,843,687	7,284,931	436,623	5,830,562	10,639,818	5,417,636	10,347,034	4,171,329	335,150
Taxable returns, total.....	6,592,649	10,358,710	789,574	271,025	6,354,177	10,087,649	6,343,906	438,934	4,992,707	10,194,785	4,668,589	9,648,717	4,033,694	334,460
\$600 under \$1,000.....	41,991	13,777	3,387	700	41,748	13,305	41,781	2,029	35,365	11,745	34,671	11,676	49,138	53
\$1,000 under \$1,500.....	89,482	28,470	12,242	1,312	84,936	27,138	84,436	4,125	71,493	26,333	65,932	33,013	64,559	690
\$1,500 under \$2,000.....	110,321	50,311	11,579	2,453	100,862	47,857	102,009	8,172	93,256	45,138	85,377	42,895	72,138	694
\$2,000 under \$2,500.....	111,737	58,913	17,615	2,132	104,111	56,781	104,111	2,587	93,649	53,326	84,343	51,134	71,374	1,262
\$2,500 under \$3,000.....	143,933	89,114	16,401	1,804	134,259	85,310	135,765	7,608	118,946	81,506	109,085	79,702	89,812	2,170
\$3,000 under \$3,500.....	267,112	97,010	20,818	4,178	161,641	92,831	160,665	9,437	130,956	87,873	123,901	83,394	104,057	2,448
\$3,500 under \$4,000.....	208,110	143,475	17,861	3,869	200,862	139,608	199,689	11,855	169,508	131,620	160,367	127,017	138,881	3,760
\$4,000 under \$4,500.....	201,279	136,705	23,102	4,016	190,766	130,690	190,666	15,626	158,361	123,279	145,567	119,263	122,676	3,566
\$4,500 under \$5,000.....	230,383	136,664	24,039	2,729	218,304	127,915	218,004	12,764	172,240	117,680	155,994	114,951	129,580	3,409
\$5,000 under \$6,000.....	597,346	291,507	58,982	7,211	481,995	284,206	481,401	29,593	379,000	261,915	343,157	254,703	286,366	8,241
\$6,000 under \$7,000.....	513,860	317,213	62,667	8,899	428,471	308,314	428,285	31,267	377,771	285,545	336,120	277,066	277,066	8,794
\$7,000 under \$8,000.....	501,112	290,096	59,864	6,107	477,038	283,989	476,045	31,246	345,921	258,799	312,602	252,093	264,660	8,966
\$8,000 under \$9,000.....	476,274	278,051	57,899	6,946	411,069	272,002	450,969	31,049	360,113	247,002	307,318	260,956	264,294	8,034
\$9,000 under \$10,000.....	431,618	297,142	47,776	16,657	414,541	282,485	413,847	29,287	305,186	267,855	281,476	253,198	233,045	8,722
\$10,000 under \$11,000.....	434,782	279,334	41,395	6,778	401,390	272,473	400,185	26,764	277,884	250,569	256,804	234,689	214,289	6,598
\$11,000 under \$12,000.....	343,558	256,031	35,379	6,229	333,520	249,790	332,383	24,636	235,492	231,397	218,997	225,163	185,099	8,224
\$12,000 under \$13,000.....	283,752	243,604	28,023	7,472	277,599	236,132	277,004	20,648	196,968	222,998	185,495	215,484	194,926	7,623
\$13,000 under \$14,000.....	228,908	245,850	26,711	5,600	225,599	225,424	225,424	17,213	167,478	228,638	199,349	223,036	136,648	7,945
\$14,000 under \$15,000.....	128,610	222,929	18,964	5,691	191,559	217,477	217,477	14,322	166,170	208,889	139,377	202,305	122,908	7,367
\$15,000 under \$20,000.....	569,065	860,302	66,407	21,321	502,762	838,975	483,585	44,585	446,573	816,715	429,465	775,390	388,190	20,493
\$20,000 under \$25,000.....	272,985	680,108	35,649	17,173	269,470	664,931	269,169	21,452	229,745	658,653	323,220	643,479	210,173	23,016
\$25,000 under \$50,000.....	414,079	1,957,199	70,694	57,784	319,406	1,819,406	410,513	33,659	371,554	1,923,541	364,014	1,874,470	313,331	68,471
\$50,000 under \$100,000.....	108,622	1,493,286	26,920	36,770	108,178	1,457,011	108,080	9,247	104,160	1,484,041	103,316	1,447,764	102,219	32,639
\$100,000 under \$150,000.....	14,864	540,099	5,140	13,062	14,820	540,099	14,811	1,283	14,645	538,813	14,571	524,768	14,480	18,744
\$150,000 under \$200,000.....	4,818	299,197	1,672	7,469	4,806	291,726	4,776	114	4,761	296,783	4,741	291,312	4,723	9,31
\$200,000 under \$500,000.....	4,432	771,991	2,074	11,648	4,428	760,342	4,423	622	4,426	771,779	4,421	767,358	4,420	17,982
\$500,000 under \$1,000,000.....	780	201,418	351	4,153	777	197,266	777	66	774	201,353	777	197,200	769	5,381
\$1,000,000 or more.....	336	276,973	164	6,513	336	272,460	336	27	335	276,946	332	272,433	331	7,579
Non-taxable returns, total.....	1,007,844	779,721	126,961	23,715	947,807	776,008	943,027	59,683	837,851	720,033	767,105	696,319	137,635	3,690
No adjusted gross income.....	55,534	36,360	6,941	1,123	51,777	35,237	51,777	3,287	41,867	33,103	37,309	31,980	-	-
Under \$600.....	93,178	23,386	16,932	364	84,781	22,442	84,721	4,843	79,761	18,543	86,221	17,599	-	-
\$600 under \$1,000.....	115,433	42,038	19,921	1,631	105,512	40,407	104,225	4,802	93,899	34,233	86,372	32,602	(1)	(1)
\$1,000 under \$1,500.....	167,356	68,792	24,085	3,889	154,777	65,503	154,777	2,762	137,897	60,500	123,631	56,761	7,937	75
\$1,500 under \$2,000.....	160,940	87,995	15,973	3,349	142,186	84,646	142,066	15,068	127,118	67,627	128,213	75,255	27,064	384
\$2,000 under \$2,500.....	135,212	81,768	17,013	1,469	127,853	79,799	126,766	8,414	113,780	72,654	104,040	71,185	24,506	477
\$2,500 under \$3,000.....	62,439	59,805	8,827	1,052	78,958	58,752	77,992	5,324	71,990	54,480	67,022	53,428	18,095	508
\$3,000 under \$3,500.....	85,439	85,830	8,630	1,437	84,658	84,393	84,658	4,713	79,162	82,561	81,132	79,061	19,061	562
\$3,500 under \$4,000.....	98,101	97,033	9,033	1,608	95,968	95,425	95,968	3,002	93,724	95,098	91,730	86,210	13,430	508
\$4,000 under \$4,500.....	22,244	22,745	3,774	351	21,343	22,395	21,343	1,533	17,562	21,213	16,462	20,862	6,626	151
\$4,500 under \$5,000.....	20,713	28,100	(1)	(1)	20,313	27,798	19,819	1,467	16,862	26,633	11,424	26,331	5,932	249
\$5,000 or more.....	46,980	235,148	7,258	7,629	45,215	227,322	45,082	3,398	40,760	231,720	35,656	223,242	13,879	718
Returns under \$5,000.....	2,265,212	1,300,969	263,962	38,329	2,162,038	1,262,038	2,135,157	126,494	1,840,645	1,174,471	1,692,468	1,135,544	936,998	21,187
Returns \$5,000 under \$10,000.....	2,467,211	1,546,284	293,661	47,443	2,343,521	1,498,848	2,339,854	155,192	1,779,556	1,391,091	1,608,399	1,343,650	1,134,918	43,315
Returns \$10,000 or more.....	2,868,070	2,891,128	355,868	208,368	2,824,891	5,082,777	2,809,760	230,937	2,810,386	7,074,246	2,116,647	7,865,860	1,899,441	273,695

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

billion, of which \$10.6 billion was included in adjusted gross income. The 1962 information for dividends (and interest) is not directly comparable with the data available for tax year 1961. This lack of comparability is explained below.

For both 1961 and 1962, dividends and interest reported on Forms 1040A could not be identified and were included in "Other sources of income."

For 1961, salary and wage earners (filing Form 1040) with \$200 or less of dividends and interest did not need to file a separate schedule and itemize the sources and amounts of these types of income. Dividends and interest on these returns were not identifiable as such, and were included for statistical purposes in an item labeled "sources not supported by Schedule B" (which amounted to \$602 million). For 1962, taxpayers filing Form 1040 were required to report all dividends and interest separately regardless of the amounts of these sources.

Dividend exclusions from gross income totaled \$499 million and the tax credit for dividends received amounted to \$338 million. Taxpayers filing Form 1040A were not required to report the exclusion, and they were not allowed the tax credit.

Of the 4.6 million taxable returns which had dividends eligible for the tax credit, 615,000 (13 percent) did not show any amount of credit applied to income tax before credits.

ITEMIZED DEDUCTIONS UP 8.5 PERCENT FROM 1961

Table D shows that nonbusiness itemized deductions were itemized on 26.5 million returns, 1.2 million more than for 1961. These deductions totaled \$44.7 billion an increase of \$3.3 billion over 1961.

Table D.—TOTAL ITEMIZED DEDUCTIONS, 1962, 1961, and 1960
(Taxable and nontaxable returns)

Income year	Returns with itemized deductions				
	Total number of returns	Number	Percent of all returns	Adjusted gross income (thousand dollars)	Total deductions (thousand dollars)
	(1)	(2)	(3)	(4)	(5)
1962.....	61,712,386	26,453,105	42.8	212,753,491	41,660,909
1961.....	61,599,620	25,010,832	41.1	196,706,191	38,391,226
1960.....	61,367,931	24,369,263	39.5	181,121,130	35,313,108

Chart 3.—ITEMIZED NONBUSINESS DEDUCTIONS, 1962 AND 1960

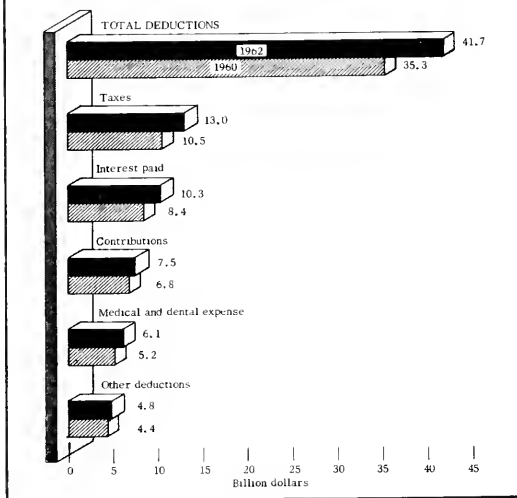


Chart 3 compares the major types of deductions for 1962 and 1960. Detailed itemized deductions were not tabulated for 1961.

Taxes paid, the most frequently reported deduction, increased by 23.9 percent over 1960 to \$13.0 billion. Deductions for the amounts of interest paid, contributions, and medical and dental expense increased by 22.1 percent, 11.3 percent, and 16.5 percent over their respective totals for 1960.

NEW INFORMATION SHOWN FOR CHARITABLE CONTRIBUTIONS

A total deduction for contributions of \$7.5 billion was reported on 25.1 million returns. This year is the first for which detailed data concerning the recipients of the taxpayers' contributions were abstracted from the returns.

Table E shows the frequency and amount of contributions to four specific groups of recipients and one category of "Other organizations." These types of recipients are described below.

Religious organizations.--Almost 61 percent, \$4.6 billion, of the total contributions were to churches, associa-

Table E.—DEDUCTION FOR CONTRIBUTIONS BY TYPE OF RECIPIENT: NUMBER OF RETURNS AND AMOUNT OF CONTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for contributions			Deduction for contributions to—									
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Religious organizations		Other charitable organizations		Educational institutions		Hospitals		Other organizations	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	25,144,355	20,933,622	7,516,088	19,978,312	4,577,826	17,848,803	1,067,983	1,561,757	214,097	1,011,038	113,082	10,496,107	1,484,890
Taxable returns, total.....	23,398,328	20,101,054	7,005,434	18,616,638	4,306,407	16,328,820	1,017,930	1,493,627	262,561	962,555	107,788	9,846,091	1,380,647
\$600 under \$1,000.....	46,609	41,066	3,295	36,505	12,009	19,015	303	(3)	(1)	(1)	(1)	11,191	403
\$1,000 under \$1,500.....	193,193	242,851	16,998	144,216	12,007	92,424	2,070	4,253	168	(1)	(1)	79,596	2,673
\$1,500 under \$2,000.....	335,182	593,700	35,766	250,884	24,747	158,806	4,207	6,646	434	4,353	118	116,211	6,261
\$2,000 under \$2,500.....	474,372	1,077,042	57,101	350,800	40,004	229,916	6,435	9,259	672	9,309	177	168,400	10,112
\$2,500 under \$3,000.....	664,349	1,834,111	91,431	502,470	64,917	384,262	10,229	16,354	976	6,936	158	234,095	15,154
\$3,000 under \$3,500.....	894,054	2,636,209	119,801	648,904	90,196	468,349	14,416	19,870	1,009	11,725	228	310,706	22,555
\$3,500 under \$4,000.....	900,429	3,723,544	161,602	740,453	111,055	599,112	14,981	20,429	1,072	15,347	1,061	363,780	28,453
\$4,000 under \$4,500.....	1,140,116	4,377,347	199,328	871,714	139,416	705,155	25,163	30,991	1,572	16,818	264	421,968	33,496
\$4,500 under \$5,000.....	1,255,542	5,700,340	236,599	978,112	167,653	810,417	29,070	37,288	1,215	19,011	541	459,961	36,375
\$5,000 under \$6,000.....	2,996,910	16,512,456	576,286	2,263,168	401,527	2,032,693	77,115	91,261	5,216	51,133	940	1,093,722	91,455
\$6,000 under \$7,000.....	5,011,542	19,545,812	671,920	4,436,714	664,553	4,131,979	99,654	97,652	4,762	65,572	1,932	1,101,421	90,396
\$7,000 under \$8,000.....	2,636,340	19,714,569	638,288	2,116,787	401,751	1,887,796	87,931	104,809	6,246	69,338	2,365	1,043,187	100,003
\$8,000 under \$9,000.....	2,009,347	17,041,272	530,226	1,634,166	372,399	1,509,801	74,494	94,964	6,137	61,590	2,514	748,778	74,685
\$9,000 under \$10,000.....	1,730,823	14,702,233	452,434	1,236,480	312,599	1,166,562	67,080	94,754	5,649	61,077	2,615	675,413	66,365
\$10,000 under \$11,000.....	1,200,852	12,079,187	386,296	891,229	266,331	803,825	76,033	90,555	4,819	42,703	1,746	560,362	59,136
\$11,000 under \$12,000.....	987,089	9,908,597	298,118	716,067	203,615	612,452	79,409	64,925	4,723	42,770	1,723	427,570	43,799
\$12,000 under \$13,000.....	640,263	7,733,474	235,761	412,528	116,742	479,512	35,990	65,231	4,378	39,301	1,761	319,944	36,840
\$13,000 under \$14,000.....	447,220	6,024,368	185,587	367,457	121,235	350,714	24,094	46,792	3,506	34,744	1,400	239,373	29,662
\$14,000 under \$15,000.....	340,068	4,400,991	154,967	281,369	90,967	260,710	21,008	33,080	3,119	31,442	1,765	174,888	24,336
\$15,000 under \$20,000.....	948,249	14,885,901	458,480	694,167	277,342	660,351	74,316	163,963	16,390	102,268	6,825	444,275	83,425
\$20,000 under \$25,000.....	347,424	7,747,890	270,031	282,325	140,864	271,088	41,375	53,825	12,771	66,456	6,041	245,252	48,906
\$25,000 under \$30,000.....	485,334	16,394,223	576,367	397,241	267,511	394,963	32,680	177,663	43,809	136,948	12,953	385,218	129,797
\$30,000 under \$40,000.....	116,297	6,031,423	330,826	110,412	66,399	57,514	19,090	33,616	47,863	19,371	100,512	105,999	99,999
\$40,000 under \$50,000.....	15,273	1,823,626	111,760	12,118	21,937	12,993	17,564	9,191	19,455	7,868	7,207	13,070	45,677
\$50,000 under \$200,000.....	4,317	241,740	65,936	3,842	1,767	8,826	3,146	15,776	2,798	4,634	3,555	29,997	29,997
\$200,000 under \$500,000.....	3,009	1,417,185	143,161	1,822	14,832	4,170	15,518	3,264	30,270	2,856	5,910	4,680	72,781
\$500,000 under \$1,000,000.....	798	2,134,142	70,456	670	3,704	6,307	6,307	11,473	422	4,331	37	30,616	30,616
\$1,000,000 or more.....	3,039	80,901	20,925	2,810	6,432	275	4,066	233	16,228	202	5,210	6,810	61,850
Nontaxable returns, total.....	1,746,027	7,333,568	420,654	1,362,674	211,419	1,159,953	47,053	68,130	12,036	48,433	5,294	650,016	104,243
Under \$600.....	22,531	7,705	2,271	15,161	1,723	7,067	171	(1)	(1)	(1)	(1)	10,523	739
\$600 under \$1,000.....	106,481	87,724	10,019	76,156	43,602	46,911	669	2,606	75	2,773	48	188,395	1,792
\$1,000 under \$1,500.....	181,094	245,677	23,211	142,163	16,466	79,916	2,037	5,187	166	4,009	299	66,413	4,249
\$1,500 under \$2,000.....	228,403	344,765	33,367	173,460	24,747	113,717	2,231	8,332	221	6,826	196	79,495	5,122
\$2,000 under \$2,500.....	248,686	588,200	40,455	170,826	30,651	117,421	3,728	9,339	339	9,153	130	92,471	5,605
\$2,500 under \$3,000.....	213,091	587,377	41,638	166,402	31,766	117,466	3,400	6,247	317	7,312	176	71,056	5,480
\$3,000 under \$3,500.....	191,823	623,093	23,203	131,364	11,366	112,967	903	796	234	9,340	266	73,423	6,171
\$3,500 under \$4,000.....	160,961	697,021	27,779	122,667	26,277	42,082	2,407	6,106	254	7,077	136	58,716	6,011
\$4,000 under \$4,500.....	108,640	4,676,370	26,180	87,559	9,879	6,043	2,479	3,367	(1)	(1)	(1)	42,777	4,146
\$4,500 under \$5,000.....	188,546	419,197	22,834	73,198	16,971	60,273	2,566	4,444	143	3,421	76	26,529	2,169
\$5,000 or more.....	166,371	1,614,459	140,667	128,546	64,163	121,814	21,160	17,622	10,145	17,622	3,308	80,916	61,599
Returns under \$5,000.....	7,458,502	24,745,379	1,061,668	6,478,444	1,010,290	6,358,122	139,387	201,728	3,058	126,338	4,591	2,715,008	199,996
Returns \$5,000 under \$10,000.....	12,364,100	89,447,942	2,906,017	9,935,737	2,035,867	8,899,863	401,755	599,902	29,180	216,403	10,748	4,736,848	431,672
Returns \$10,000 or more.....	3,321,753	15,000,298	3,108,403	4,364,991	1,604,371	4,112,232	247,941	761,557	236,889	568,397	97,735	3,046,251	853,222

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.

*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

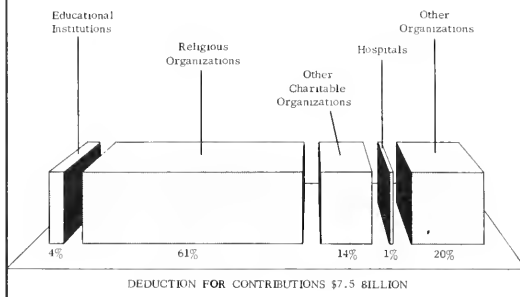
tions or conventions of churches, and organizations whose operations were incidental to a principal operation of a religious character.

Other charitable organizations.--Over 14 percent, \$1.1 billion, of contributions were made to organizations primarily concerned with the social welfare of the community. These included Community Chests, United Givers Fund (UGF), American Red Cross, American Heart Association, American Cancer Society, National Tuberculosis Association, and other similar organizations.

Educational institutions.--Contributions made to educational institutions comprised 3.6 percent, \$274 million, of the total deducted. An educational institution was one whose primary function was the presentation of formal instruction and which (1) normally had a regular faculty and curriculum, and (2) normally had a regularly enrolled body of pupils or students at the place where its educational activities were carried on. Educational institutions owned by religious organizations were included in this category if the institution could be separately identified from the religious group.

Hospitals.--Contributions made to hospitals represented 1.5 percent, \$113 million, of the total deducted. Hospitals qualifying were those which were tax-exempt

Chart 4.—PERCENTAGE DISTRIBUTION OF CONTRIBUTIONS BY TYPE OF RECIPIENT, 1962



and whose principal purposes and functions were the providing of hospital and medical care. These included Federal and State hospitals, rehabilitation institutions, out-patient clinics, and, under certain circumstances, organizations directly engaged in continuous medical research in conjunction with tax-exempt hospitals.

Table F.—RETURNS WITH DEDUCTIBLE CONTRIBUTIONS 20 PERCENT OR MORE OF ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with contributions	Deduction for contributions (Thousands of dollars)	Returns with deduction for contributions—									
			Equal to or over 20 percent of adjusted gross income		Equal to 20 percent of adjusted gross income		Over 20 percent but under 30 percent of adjusted gross income		Equal to 30 percent of adjusted gross income		Over 30 percent of adjusted gross income	
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	25,144,355	7,516,088	271,479	715,216	49,636	83,069	138,399	341,876	44,140	181,956	39,299	108,314
Taxable returns, total.....	23,398,328	7,095,434	134,714	569,798	27,593	72,272	75,865	303,095	24,975	165,565	6,278	28,823
\$600 under \$1,000.....	46,609	3,295	(1)	(1)			1,680	344				
\$1,000 under \$1,500.....	193,193	16,958	5,847	1,951	2,480	750	3,767	1,244	2,914	1,418		
\$1,500 under \$2,000.....	335,182	35,766	8,460	3,833			4,553	1,996				
\$2,000 under \$2,500.....	474,372	57,101	8,634	4,691	2,980	1,130	4,760	2,635				
\$2,500 under \$3,000.....	664,349	91,431	8,227	5,994	2,513	1,541	4,953	3,336	3,374	2,917	5,145	5,792
\$3,000 under \$3,500.....	809,054	119,801	7,767	6,417			3,774	2,980				
\$3,500 under \$4,000.....	990,429	161,602	9,213	8,673	3,667	2,954	4,776	4,186				
\$4,000 under \$4,500.....	1,140,116	199,328	7,833	8,009			4,074	4,047	5,046	6,173		
\$4,500 under \$5,000.....	1,255,542	236,999	8,418	10,452	937	896	5,401	6,110				
\$5,000 under \$6,000.....	2,996,910	576,286	11,034	14,262	3,166	3,558	5,369	6,672	2,400	3,851		
\$6,000 under \$7,000.....	3,011,542	651,920	11,600	17,379	3,760	4,863	6,454	9,703	1,387	2,813		
\$7,000 under \$8,000.....	2,636,340	638,288	7,451	13,488			4,378	5,086				
\$8,000 under \$9,000.....	2,009,347	530,226	5,847	14,169	3,566	5,746	3,567	7,761	2,313	5,876		
\$9,000 under \$10,000.....	1,530,823	452,434	3,433	8,014			2,113	4,828				
\$10,000 under \$11,000.....	1,200,852	386,296	2,805	7,305	535	1,133	1,835	4,810	435	1,362		
\$11,000 under \$12,000.....	868,088	298,118	1,710	4,757	435	1,005	940	2,554	602	2,171	1,071	4,583
\$12,000 under \$13,000.....	620,163	235,741	1,342	4,077			836	2,428				
\$13,000 under \$14,000.....	447,220	185,387	1,375	4,078	639	1,741	773	2,514	535	2,210		
\$14,000 under \$15,000.....	340,968	154,665	1,104	3,901			702	2,485				
\$15,000 under \$20,000.....	848,249	458,480	4,117	18,186	468	1,653	2,144	8,924	1,405	7,067		
\$20,000 under \$25,000.....	348,424	250,031	2,845	16,293	435	1,941	1,567	8,673	843	5,679		
\$25,000 under \$30,000.....	488,834	556,397	5,993	54,241	1,168	8,198	3,132	28,506	1,681	17,353	30	937
\$30,000 under \$40,000.....	116,297	330,826	4,284	75,001	709	9,868	2,436	41,231	1,110	22,964	10	474
\$40,000 under \$50,000.....	15,273	111,760	1,365	41,937	248	6,018	789	23,991	317	11,454	10	463
\$50,000 under \$60,000.....	4,917	65,936	676	30,056	105	3,622	393	17,187	176	9,085	2	163
\$60,000 under \$80,000.....	5,038	143,361	1,143	88,061	149	8,727	653	48,493	332	29,642	9	1,199
\$80,000 under \$100,000.....	788	56,444	201	37,892	25	3,398	99	17,129	74	15,151	3	2,214
\$100,000 or more.....	339	90,985	110	65,632	8	3,530	63	30,262	31	18,379	8	13,461
Non taxable returns, total.....	1,746,027	420,654	136,765	145,658	22,043	10,797	62,534	38,781	19,165	16,391	33,021	79,491
Under \$600.....	22,531	2,674	13,911	2,260			2,893	283	(1)	(1)	8,931	1,774
\$600 under \$1,000.....	106,981	10,613	18,014	4,978	3,574	492	7,660	1,971	2,187	588	2,014	5,687
\$1,000 under \$1,500.....	181,094	23,211	19,833	7,708	2,680	683	9,433	2,796	2,287	908	5,433	3,320
\$1,500 under \$2,000.....	228,403	33,367	19,627	9,122	5,053	1,706	7,934	3,293	3,073	1,652	5,767	2,472
\$2,000 under \$2,500.....	248,686	40,455	17,545	10,340	(1)	(1)	9,999	5,438	2,993	1,670	1,987	1,523
\$2,500 under \$3,000.....	213,091	41,638	13,887	10,639	1,494	810	6,954	4,565	2,480	2,008	3,059	3,255
\$3,000 under \$3,500.....	391,623	42,330	11,800	10,642			7,733	6,059				
\$3,500 under \$4,000.....	160,061	37,179	6,944	7,930			2,091	1,951				
\$4,000 under \$4,500.....	108,640	26,180	4,994	5,383	5,867	4,467	1,894	1,936	4,386	4,951	3,180	5,994
\$4,500 under \$5,000.....	88,546	22,834	3,281	3,777			(1)	(1)				
\$5,000 or more.....	196,371	140,867	6,929	73,429	429	1,330	4,156	8,895	1,166	4,496	1,177	58,739
Returns under \$5,000.....	7,458,502	1,201,668	196,115	122,428	33,791	16,738	96,000	56,744	29,333	22,403	36,989	26,544
Returns \$5,000 under \$10,000.....	12,369,100	2,906,017	44,732	76,235	10,692	14,463	25,361	42,532	6,993	14,060	1,486	5,173
Returns \$10,000 or more.....	5,516,753	3,408,403	30,632	516,553	5,153	51,868	16,838	242,600	7,814	145,487	824	76,597

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table G.—NUMBER OF RETURNS WITH DEDUCTION FOR CONTRIBUTIONS OF PROPERTY: COST OR OTHER BASIS OF PROPERTY AND AMOUNT OF CONTRIBUTION, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for contributions of property											
	Total			Less than cost or other basis			Equal to cost or other basis			More than cost or other basis		
	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	508,152	296,317	233,089	30,556	32,735	29,919	476,420	135,378	135,378	1,179	2,202	7,990
Under \$5,000.....	74,338	6,769	4,614	5,239	3,224	1,266	67,099	3,245	3,245	-	-	-
\$5,000 under \$10,000.....	234,224	16,709	14,144	9,360	9,777	224,366	135,126	135,126	135,126	-	-	-
\$10,000 under \$50,000.....	187,715	43,255	37,137	15,390	10,506	3,500	171,338	32,177	32,177	788	574	1,462
\$50,000 under \$100,000.....	7,748	31,820	30,436	352	4,555	4,450	7,180	26,678	26,678	216	587	1,308
\$100,000 under \$150,000.....	1,912	18,112	18,129	87	2,702	1,488	1,749	15,667	15,667	76	242	974
\$150,000 under \$200,000.....	817	19,175	14,431	41	6,268	976	743	12,782	12,782	33	124	693
\$200,000 under \$500,000.....	1,115	44,337	40,487	66	7,222	3,548	997	35,238	35,238	52	316	1,642
\$500,000 under \$1,000,000.....	190	25,352	20,291	11	8,154	1,928	16,907	16,907	16,907	12	291	1,455
\$1,000,000 or more.....	33	83,992	53,400	10	44,586	13,806	81	39,338	39,338	2	68	256

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Detail may not add to total because of rounding.

Other organizations.--The remaining 19.8 percent of contributions deducted, almost \$1.5 billion, were made to organizations not elsewhere classified or not specifically stated. Those not elsewhere classified included literary, educational, and scientific foundations, libraries, museums, and zoos.

Table F presents new information related to the percentage limitations on the amount of contributions which could be deducted. The deduction for contributions was limited to 20 percent of the taxpayer's adjusted gross income. However, an additional deduction up to 10 percent of adjusted gross income was allowed for contributions to religious organizations, educational institutions, or hospitals (as defined above). The deduction could, in rare cases, be unlimited if the taxpayer met specific conditions in 1962 and eight of ten preceding taxable years (Section 170 of the Internal Revenue Code).

Only 1.1 percent of the 25.1 million returns with contributions showed the deduction equal to or greater than 20 percent of adjusted gross income. However, 9.5 percent of the \$7.5 billion deduction was reported by this small group of taxpayers.

Returns with contributions greater than 30 percent of adjusted gross income numbered slightly more than 39,000. It would appear that each taxpayer in this category took the "unlimited" deduction; however, without further evidence, it is impossible to conclude that all of them qualified for the "unlimited" deduction.

Table G presents new information on contributions of property. The law stated that an individual could deduct contributions of money, property, or an interest in the income or remainder of property. If a contribution was made in property, the fair market value of the property at the time of the contribution was used as the measure of the deduction.

For 1962, about 2 percent (508,000) of all returns with contributions specified some contributions of property. Most of these returns, 476,000, showed the aggregate contributions of property valued at exactly the aggregate cost (or other basis) of the property. A small number (slightly more than 1,000 returns) showed the contributed property valued at more than the cost of the property. In some individual cases, the value of the property was over ten times the original cost (or other basis).

The data in table G at best represent only those contributions of property which could be clearly identified in the process of statistical editing. The taxpayer was not required to enter the description and cost or other basis of property contributed on the return form itself, but was instructed to enter that information on a separate statement. To the extent that taxpayers failed to file a statement, the data in table G are understated.

MEDICAL DEDUCTION EXCEEDED \$6.1 BILLION

Table H shows that individuals who itemized their deductions claimed \$6.1 billion of deductions for medical and dental expenses on 16.1 million Form 1040 returns for 1962. This deduction resulted after certain limitations were applied to expenditures totaling \$9.6 billion (explanation below).

A deduction for unreimbursed medical and dental expense was allowed, with limitations, to taxpayers who itemized these expenses on Form 1040. A supplementary schedule, Form 2948 "Medical and Dental Expense Statement", was available for taxpayers to record expenses and compute the deduction. The column headings in table H conform generally to the language of Form 2948 (a facsimile appears in the back of this report).

Persons in Group I included (1) taxpayer and wife if either was age 65 or over, and (2) each dependent parent of the taxpayer who was age 65 or over. Persons in Group II included (1) taxpayer and wife if both were under age 65, (2) dependent parents under age 65, and (3) all other dependents regardless of age. A return was classified in both Group I and Group II if the taxpayer had deduction for expenses related to persons in both categories.

Returns with deduction of expenses for Group I individuals numbered 2.0 million and showed a deduction totaling almost \$1.4 billion. In computing the deduction for Group I, a taxpayer included expenses for drugs (and medicine) only to the extent that they exceeded 1 percent of adjusted gross income. All other medical and dental expense was allowed in full as a deduction for Group I.

Table H.—MEDICAL, DENTAL, AND DRUG DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for medical and dental expenses												
	Total number of returns	Total adjusted gross income (Thousands of dollars)	Persons in Group I										
			Drug deduction			Medical and dental deduction (expenditure)			Total medical, dental, and drug deduction			Total expenditure for Persons in Group I (Thousands of dollars)	
			Number of returns	Adjusted gross income (Thousands of dollars)	Amount in excess of 1 percent of adjusted gross income (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Amount (100%) (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Amount		
											(Thousands of dollars)		(Thousands of dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Grand total.....	16,090,093	114,881,149	1,021,342	\$5,331,267	129,646	2,006,012	\$7,382,516	1,263,879	2,029,619	17,700,240	\$1,395,721	1,647,237	
Taxable returns, total.....	14,591,857	110,351,473	896,447	\$5,122,779	86,320	1,854,342	\$7,131,176	864,432	1,467,755	15,929,648	\$1,097,097	1,597,270	
\$600 under \$1,000.....	25,052	25,878	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$1,000.....	132,969	167,558	(2)	(2)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$1,000 under \$2,000.....	247,491	438,657	14,430	26,079	1,070	30,600	55,467	4,465	31,193	56,619	5,772	5,772	
\$2,000 under \$2,500.....	377,025	858,342	22,383	50,059	1,478	50,404	114,234	10,564	114,947	171,947	17,120	16,226	
\$2,500 under \$3,000.....	491,031	1,357,962	37,962	105,113	3,969	67,289	189,590	14,300	67,791	189,002	17,267	16,320	
\$3,000 under \$3,500.....	623,911	2,037,545	57,337	180,257	4,721	93,233	304,433	25,713	93,633	307,139	30,640	28,463	
\$3,500 under \$4,000.....	731,963	2,760,223	62,409	235,918	5,226	109,776	379,215	32,763	106,349	400,656	34,807	31,326	
\$4,000 under \$4,500.....	836,548	3,579,113	64,215	263,330	7,596	104,342	469,177	39,921	104,343	469,177	46,177	43,150	
\$4,500 under \$5,000.....	905,975	4,314,527	60,356	286,044	6,411	96,809	457,402	40,615	96,809	457,402	40,615	37,909	
\$5,000 under \$6,000.....	2,110,133	11,653,303	95,667	523,592	13,334	172,711	947,376	74,471	176,071	967,779	87,401	83,041	
\$6,000 under \$7,000.....	1,978,113	12,842,797	68,419	442,832	9,281	122,300	792,091	57,799	122,300	792,091	65,070	60,438	
\$7,000 under \$8,000.....	1,637,321	12,869,088	33,672	400,092	6,532	98,323	733,214	62,479	98,323	733,214	69,881	73,791	
\$8,000 under \$9,000.....	1,192,376	10,140,188	30,910	316,793	3,787	72,406	611,718	42,616	72,406	611,718	42,616	42,616	
\$9,000 under \$10,000.....	861,254	8,186,253	23,977	226,899	3,849	56,116	531,001	34,234	56,116	531,001	34,234	34,234	
\$10,000 under \$11,000.....	627,876	6,099,492	16,741	196,103	2,935	44,027	461,148	32,431	44,027	461,148	32,431	32,431	
\$11,000 under \$12,000.....	433,971	4,999,385	14,895	170,627	2,136	38,121	437,435	28,439	38,121	437,435	28,439	28,439	
\$12,000 under \$13,000.....	297,600	3,726,361	10,617	132,624	1,700	29,053	363,233	22,406	29,053	363,233	22,406	22,406	
\$13,000 under \$14,000.....	210,396	2,856,738	7,424	126,629	1,768	26,794	361,791	21,664	26,794	361,791	21,664	21,664	
\$14,000 under \$15,000.....	158,979	2,283,913	5,636	116,134	1,468	21,455	310,838	17,486	21,455	310,838	17,486	17,486	
\$15,000 under \$20,000.....	374,968	6,425,093	21,222	374,502	4,116	72,241	1,250,355	69,610	72,241	1,260,115	72,765	77,513	
\$20,000 under \$25,000.....	133,148	2,698,745	1,033	240,717	1,614	40,246	800,826	30,711	40,246	803,077	32,439	35,204	
\$25,000 under \$50,000.....	158,976	3,324,470	1,292	304,717	1,623	74,147	1,257,528	115,139	74,249	2,455,532	124,969	115,643	
\$50,000 under \$100,000.....	36,157	2,439,751	1,168	304,717	369	55,611	1,700,234	97,777	55,611	1,760,246	103,153	103,153	
\$100,000 under \$150,000.....	5,918	684,472	124	14,224	—	—	97,381	11,742	—	170,249	11,742	11,742	
\$150,000 under \$200,000.....	1,767	337,227	21	4,026	—	—	276,193	4,325	—	297,313	4,325	4,325	
\$200,000 under \$500,000.....	42,974	987,467	24	6,652	—	—	1,897,709	5,826	—	599,890	5,826	5,826	
\$500,000 under \$1,000,000.....	295	1,057,302	3	2,369	—	—	232,186,769	1,111	—	232,186,769	1,111	1,111	
\$1,000,000 or more.....	1	249,761	—	—	—	—	136,275,769	1,111	—	136,275,769	1,111	1,111	
Montable returns, total.....	1,498,236	7,229,676	325,979	905,491	43,966	712,000	1,551,630	999,467	561,636	1,975,592	142,112	131,547	
Under \$600.....	14,954	19,930	3,281	1,003	277	4,701	1,835	2,017	5,601	1,931	2,494	2,504	
\$600 under \$1,000.....	80,747	66,967	7,112	6,701	826	13,173	10,812	12,450	14,652	12,239	13,276	13,343	
\$1,000 under \$1,500.....	158,986	206,438	31,970	42,702	3,339	66,017	88,159	24,695	68,390	91,477	28,024	26,451	
\$1,500 under \$2,000.....	211,394	368,152	64,913	113,126	6,252	100,061	209,440	40,978	102,234	177,720	47,660	48,391	
\$2,000 under \$2,500.....	224,994	502,681	63,136	142,104	7,610	106,676	239,518	57,310	102,156	242,747	57,310	59,440	
\$2,500 under \$3,000.....	191,287	527,939	48,719	135,122	6,766	87,774	262,137	43,545	89,280	286,099	50,511	51,862	
\$3,000 under \$3,500.....	162,546	427,998	36,201	124,817	5,395	63,157	209,470	38,284	63,550	230,166	43,677	44,927	
\$3,500 under \$4,000.....	134,116	439,373	29,232	108,544	2,701	42,718	162,383	41,022	43,712	162,383	40,722	40,808	
\$4,000 under \$4,500.....	90,626	383,406	11,726	49,273	1,856	17,669	74,222	18,662	17,769	74,516	20,512	21,011	
\$4,500 under \$5,000.....	73,270	347,093	12,377	58,899	2,044	17,423	84,770	22,544	17,423	84,770	22,544	23,177	
\$5,000 or more.....	156,916	1,095,139	17,730	123,226	4,377	20,491	269,766	97,544	20,491	269,766	97,544	103,153	
Returns under \$5,000.....	5,713,294	18,960,364	628,011	1,931,747	70,328	1,071,779	3,240,567	461,052	1,066,627	3,283,582	539,736	558,699	
Returns \$5,000 under \$10,000.....	7,926,762	55,998,233	288,469	1,913,130	40,335	548,242	3,783,671	324,279	554,768	3,328,007	368,617	388,148	
Returns \$10,000 or more.....	2,450,037	39,922,652	106,862	1,769,390	18,362	376,992	10,352,661	467,568	368,226	10,352,661	467,568	500,392	

Footnote at end of table.

Returns with deduction of expenses for Group II individuals numbered 14.1 million and showed a deduction totaling almost \$4.7 billion. The 1 percent floor on drug expense applied also to Group II. In computing the deduction for Group II, a taxpayer added the drug expense in excess of the 1 percent floor to the other medical and dental expense and reduced the sum by 3 percent of adjusted gross income. The remainder was the deduction for Group II.

The computed medical expense deduction was subject to maximum dollar allowances based on marital status of the taxpayer and the total number of exemptions other than those for age and blindness. These limitations are described on page 25.

As indicated in footnote 1 of table H, the expenditure data were computed manually in aggregate for each income size class. This was done by adding back to the deduction amounts disallowed by the 1 percent and 3 percent floors described above. In any case where the drug expense or the other medical and dental expense was wiped out by the percentage floors, it was impossible

to compute the expense because there was no corresponding deduction. Therefore, the computed expenditure can only represent the minimum amount necessary to produce the deduction shown on the tax returns.

TAXES PAID MOST FREQUENTLY REPORTED DEDUCTION

Over \$13 billion of taxes paid were deducted by individuals on 26.0 million Forms 1040, 98.5 percent of the itemized deduction returns for 1962. Table I shows the frequency and amount of taxes paid by type of tax. These types of tax are described below.

Real estate.—The largest portion of the deduction for taxes, 38.9 percent, was taxes imposed upon real estate, amounting to \$5.1 billion.

State and local sales.—Almost 84 percent of the returns with taxes deducted showed an amount of State and local retail sales taxes. The deduction, amounting to \$2.7 billion, was 20.6 percent of total taxes paid.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table H.—MEDICAL, DENTAL, AND DRUG DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES—Continued

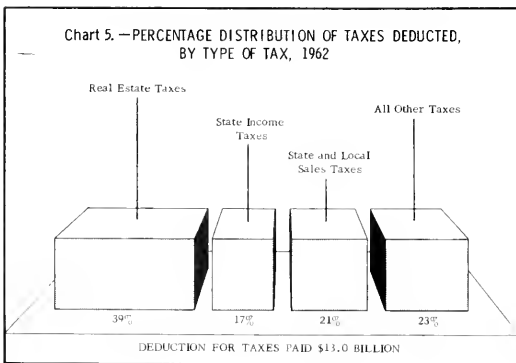
Adjusted gross income classes	Returns with deduction for medical and dental expense—Continued											
	Persons in Group II											
	Drug deduction			Medical and dental expense			Total medical, dental, and drug deduction			Total expenditure for Persons in Group II	Total deduction	
	Number of returns	Adjusted gross income	Amount in excess of 1 percent of adjusted gross income	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount in excess of 2 percent of adjusted gross income			
												(Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Grand total.....	8,614,841	55,796,772	934,178	14,104,169	97,376,771	6,692,488	14,104,732	77,380,909	4,685,184	8,164,633	9,614,470	6,078,699
Taxable returns, total.....	8,008,260	53,916,864	840,854	13,165,680	94,417,687	6,184,932	13,166,243	76,421,825	4,193,034	7,564,893	8,563,163	5,144,041
\$600 under \$1,000.....	13,054	11,217	453	25,062	22,878	2,901	25,062	22,878	2,668	3,466	3,466	2,668
\$1,000 under \$1,500.....	84,234	10,560	1,161	130,795	164,520	21,565	130,795	164,520	21,790	27,752	28,061	22,046
\$1,500 under \$2,000.....	160,205	267,043	10,605	216,298	392,038	45,865	216,298	392,038	47,007	56,550	64,723	50,520
\$2,000 under \$2,500.....	216,625	401,435	14,051	326,914	763,395	79,787	326,914	763,395	75,536	102,752	114,978	87,256
\$2,500 under \$3,000.....	273,910	810,476	24,957	423,450	1,167,967	119,773	423,450	1,167,967	109,493	152,638	171,598	127,762
\$3,000 under \$3,500.....	372,604	1,216,124	33,425	531,858	1,731,646	158,769	531,858	1,731,646	140,242	204,335	236,578	170,682
\$3,500 under \$4,000.....	415,218	1,614,473	38,579	627,191	2,360,969	203,449	627,191	2,360,969	170,946	257,343	298,667	209,893
\$4,000 under \$4,500.....	483,098	2,069,111	47,623	733,591	3,125,942	263,877	733,591	3,125,942	216,719	313,101	380,251	263,236
\$4,500 under \$5,000.....	538,371	2,359,108	54,203	809,273	3,864,826	303,544	809,273	3,864,826	240,385	381,308	431,674	287,491
\$5,000 under \$6,000.....	625,600	2,741,474	121,976	1,940,481	10,687,528	774,597	1,940,481	10,687,528	275,946	963,985	1,057,026	663,751
\$6,000 under \$7,000.....	1,121,047	5,270,532	112,110	1,851,051	12,036,319	785,802	1,851,051	12,036,319	536,724	970,658	1,040,156	601,794
\$7,000 under \$8,000.....	926,243	4,620,661	98,736	1,542,190	11,527,053	703,326	1,542,190	11,527,053	456,243	871,289	944,380	525,329
\$8,000 under \$9,000.....	685,160	3,354,514	73,661	1,123,549	7,520,026	570,258	1,123,549	7,520,026	398,522	700,488	750,509	405,925
\$9,000 under \$10,000.....	468,137	2,609,766	56,096	806,686	7,654,932	441,290	806,686	7,654,932	267,726	543,444	583,796	305,808
\$10,000 under \$11,000.....	314,754	3,346,292	40,496	585,833	6,134,323	353,336	585,833	6,134,323	209,794	427,295	464,583	245,121
\$11,000 under \$12,000.....	210,342	2,427,623	27,450	397,522	4,257,954	259,129	397,522	4,257,954	149,836	210,755	243,116	180,491
\$12,000 under \$13,000.....	136,587	1,701,395	18,232	264,517	3,358,758	130,015	264,517	3,358,758	107,072	225,258	250,690	131,578
\$13,000 under \$14,000.....	93,101	1,252,422	13,617	185,169	2,492,653	139,343	185,169	2,492,653	78,170	165,482	189,960	101,383
\$14,000 under \$15,000.....	63,719	921,545	9,585	136,293	1,971,217	113,875	136,293	1,971,217	66,617	132,975	152,880	83,381
\$15,000 under \$20,000.....	160,340	4,369,715	23,300	304,777	5,164,678	301,568	304,777	5,164,678	169,325	348,565	426,078	243,689
\$20,000 under \$25,000.....	36,587	804,344	7,394	73,005	2,076,700	123,076	73,005	2,076,700	68,700	139,084	193,288	120,894
\$25,000 under \$50,000.....	49,729	64,579	7,352	86,077	2,773,030	175,005	86,077	2,773,139	95,241	186,303	301,761	207,890
\$50,000 under \$100,000.....	1,364	83,973	621	10,823	694,809	45,944	10,823	694,809	25,678	47,365	90,705	75,780
\$100,000 under \$150,000.....	42	4,824	49	962	114,363	6,890	962	114,363	3,507	6,987	18,973	15,348
\$150,000 under \$200,000.....	4	684	27	237	39,938	2,283	237	39,938	1,112	2,317	7,193	5,945
\$200,000 under \$500,000.....	1	334	—	177	49,557	2,229	177	49,557	742	2,232	8,158	6,600
\$500,000 under \$1,000,000.....	1	795	1	13	8,833	329	13	8,833	65	338	1,476	1,180
\$1,000,000 or more.....	1	2,210	—	6	11,773	376	6	11,773	23	398	975	600
Nontaxable returns, total.....	606,781	1,921,912	73,324	938,489	2,959,084	507,596	938,489	2,959,084	492,150	999,740	1,051,307	934,658
Under \$600.....	6,607	1,968	929	9,353	3,015	4,072	9,353	3,015	4,910	5,021	7,525	7,404
\$600 under \$1,000.....	43,669	17,737	3,664	66,095	53,615	19,312	66,095	53,615	21,362	31,313	36,676	34,636
\$1,000 under \$1,500.....	89,444	73,992	4,623	96,196	115,461	32,335	96,196	115,461	36,779	38,793	67,234	65,603
\$1,500 under \$2,000.....	69,000	119,693	7,964	109,653	190,432	47,032	109,653	190,432	48,282	56,193	104,584	96,542
\$2,000 under \$2,500.....	77,377	174,084	9,094	115,938	259,936	56,980	115,938	259,936	56,218	65,815	132,755	121,797
\$2,500 under \$3,000.....	69,472	191,085	8,321	102,500	281,640	56,104	102,500	281,640	56,035	66,396	118,258	106,546
\$3,000 under \$3,500.....	63,055	205,091	6,779	96,396	314,776	51,783	96,396	314,776	49,168	60,313	105,740	92,847
\$3,500 under \$4,000.....	56,660	219,772	6,349	90,394	338,900	46,399	90,394	338,900	43,255	55,489	101,296	87,927
\$4,000 under \$4,500.....	45,728	193,957	6,549	72,857	308,750	47,693	72,857	308,750	44,979	56,182	77,193	65,497
\$4,500 under \$5,000.....	34,972	165,443	4,833	55,847	264,303	34,716	55,847	264,303	31,620	66,380	66,380	56,207
\$5,000 or more.....	98,023	502,110	11,333	127,255	825,463	112,459	127,255	825,463	105,732	130,513	233,666	202,650
Returns under \$5,000.....	3,082,145	10,439,505	291,550	5,635,666	17,677,382	1,593,167	5,635,666	17,677,382	1,414,184	1,988,902	2,547,199	1,953,562
Returns \$5,000 under \$10,000.....	4,502,049	21,640,267	475,173	7,392,355	25,170,191	3,372,504	7,392,355	25,170,466	2,283,471	4,165,160	4,533,306	2,652,087
Returns \$10,000 or more.....	1,029,627	13,707,980	147,655	2,076,148	29,529,280	1,725,817	2,076,148	29,530,081	987,529	2,010,571	2,553,563	1,473,050

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Expenditure was annually computed in aggregate for each income class. These data, therefore, do not necessarily reflect the actual amounts reported by the taxpayers. (See text on page 9 for further explanation.)

*Expenditure is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.



State income.—The deduction for State income taxes was nearly \$2.3 billion, or 17.3 percent of the total taxes. Almost 71 percent of this deduction was shown on returns with income \$10,000 or more.

All other.—The remaining 23.3 percent of taxes deducted, \$3.0 billion, included personal property taxes, auto license fees, State capitation or poll taxes, State gasoline taxes, city income taxes, and foreign taxes paid (if not claimed as a tax credit). Any amount of taxes not specifically shown was also included in this category.

Further information on the deduction for taxes paid can be found in tables 17 and 29. Table 17 shows the number of returns with deduction for State and local sales taxes distributed by size of the deduction. Table 29 shows the frequency and amount of taxes deducted by type of tax and by States.

Table I.—DEDUCTION FOR TAXPAYERS BY TYPES OF TAX AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for taxes			Deduction for—						All other taxes
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Real estate taxes		State and local sales taxes		State income taxes		
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Grand total.....	26,046,964	212,613,509	13,446,911	19,436,380	5,072,937	21,876,290	2,684,274	12,846,377	2,252,236	3,033,149
Taxable returns, total.....	24,123,337	206,451,393	12,417,028	17,133,114	4,732,972	20,415,593	2,585,356	12,441,259	2,203,772	2,894,686
\$600 under \$1,000.....	51,661	51,313	3,190	10,971	690	43,162	1,006	9,618	113	1,381
\$1,000 under \$1,500.....	208,557	279,115	15,942	51,702	5,799	174,110	4,332	45,377	662	9,050
\$1,500 under \$2,000.....	362,178	683,121	27,457	127,324	16,364	298,369	11,822	116,889	2,400	16,502
\$2,000 under \$2,500.....	507,560	1,112,603	79,315	187,157	26,993	429,892	20,767	168,574	4,387	27,168
\$2,500 under \$3,000.....	997,128	1,921,471	124,106	290,042	45,227	777,911	31,392	265,514	7,675	44,275
\$3,000 under \$3,500.....	858,499	2,864,603	186,730	420,724	69,349	715,792	46,061	359,357	11,462	59,862
\$3,500 under \$4,000.....	1,031,256	4,005,124	252,132	534,059	90,260	875,138	63,827	459,397	16,912	81,195
\$4,000 under \$4,500.....	1,197,700	5,146,041	322,107	616,178	104,480	1,013,017	72,469	530,653	23,093	101,625
\$4,500 under \$5,000.....	1,302,847	6,200,234	379,698	775,429	136,334	1,078,116	95,117	589,767	27,335	120,974
\$5,000 under \$6,000.....	3,110,685	17,279,496	1,061,498	2,013,157	391,530	2,660,630	267,336	1,516,111	87,699	314,932
\$6,000 under \$7,000.....	3,105,829	20,677,446	1,276,841	2,320,355	493,849	2,624,518	311,146	1,599,096	100,239	341,665
\$7,000 under \$8,000.....	2,701,275	20,276,910	1,264,976	2,175,857	516,600	2,302,368	304,617	1,454,204	119,425	315,329
\$8,000 under \$9,000.....	2,082,350	17,473,220	1,071,121	1,715,630	447,059	1,747,290	248,126	1,155,559	115,118	277,768
\$9,000 under \$10,000.....	1,533,473	14,751,022	977,032	1,330,187	373,190	1,463,604	217,798	883,378	107,038	205,882
\$10,000 under \$11,000.....	1,216,420	12,768,398	772,803	1,043,537	322,563	1,036,265	168,873	716,701	103,105	178,131
\$11,000 under \$12,000.....	879,059	10,108,096	599,348	756,082	248,682	743,826	128,022	526,268	90,156	132,480
\$12,000 under \$13,000.....	626,794	7,834,479	463,548	541,345	191,552	531,649	94,057	383,373	77,433	100,474
\$13,000 under \$14,000.....	513,271	6,099,495	359,317	390,497	150,036	383,544	71,130	278,121	64,448	73,655
\$14,000 under \$15,000.....	342,991	4,972,748	282,842	253,925	121,139	292,304	54,413	217,604	59,039	37,233
\$15,000 under \$20,000.....	356,555	14,836,900	856,082	719,062	342,219	727,291	146,210	550,586	214,232	182,844
\$20,000 under \$25,000.....	513,401	7,866,165	497,662	287,616	165,941	285,719	64,738	226,397	147,106	71,830
\$25,000 under \$30,000.....	493,345	16,799,697	938,524	397,453	301,023	391,091	109,291	312,730	196,151	132,054
\$30,000 under \$40,000.....	117,357	7,745,913	437,382	64,929	113,982	100,072	34,569	73,819	231,007	57,335
\$40,000 under \$50,000.....	15,408	1,846,775	104,948	12,317	22,754	13,112	5,958	9,892	61,349	15,001
\$50,000 under \$200,000.....	4,947	549,265	48,974	3,981	9,733	4,279	2,213	3,022	29,839	7,228
\$200,000 under \$500,000.....	5,023	1,344,034	24,679	4,004	14,318	4,334	2,752	3,307	52,811	12,334
\$500,000 under \$1,000,000.....	798	530,874	24,427	637	3,537	671	351	512	16,610	3,666
\$1,000,000 or more.....	340	668,771	21,070	284	2,568	261	533	210	23,728	4,242
Non-taxable returns, total.....	1,923,627	5,162,116	627,883	1,302,966	339,965	1,460,697	98,018	405,318	50,526	138,463
Under \$600.....	28,764	10,858	7,358	21,368	5,225	14,481	643	3,960	257	1,233
\$600 under \$1,000.....	123,331	117,012	19,642	91,961	11,991	89,709	2,669	15,252	418	5,424
\$1,000 under \$1,500.....	202,598	307,481	39,324	122,883	24,643	147,405	5,248	29,463	1,313	8,120
\$1,500 under \$2,000.....	252,184	435,436	61,560	171,947	40,177	281,913	8,107	40,900	1,548	11,728
\$2,000 under \$2,500.....	280,032	676,879	75,595	166,488	45,022	209,450	11,132	51,399	2,392	16,050
\$2,500 under \$3,000.....	234,010	604,361	69,768	164,287	41,398	182,811	13,556	46,284	2,018	14,393
\$3,000 under \$3,500.....	226,543	630,232	65,667	142,374	35,456	198,551	10,439	45,321	1,707	17,094
\$3,500 under \$4,000.....	188,928	660,192	58,560	134,180	30,701	135,985	11,157	39,363	1,761	14,739
\$4,000 under \$4,500.....	124,044	537,614	47,008	93,529	25,275	97,524	8,221	32,810	2,646	11,265
\$4,500 under \$5,000.....	96,978	477,827	39,597	74,132	19,653	76,185	7,574	31,132	2,944	9,385
\$5,000 or more.....	205,615	1,030,426	143,304	158,635	61,324	166,483	21,172	59,364	32,332	29,032
Returns under \$5,000.....	7,955,398	27,121,371	1,903,032	4,176,420	784,337	6,500,125	436,739	2,880,000	111,933	570,033
Returns \$5,000 under \$10,000.....	12,716,548	91,425,771	5,631,392	9,704,826	2,261,498	10,815,914	1,362,822	6,659,147	547,973	1,459,054
Returns \$10,000 or more.....	3,375,038	86,268,367	5,210,481	4,555,134	2,027,102	4,660,251	884,713	3,307,430	1,294,392	1,004,062

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
NOTE: Detail may not add to total because of rounding.

Table J.—NUMBER OF EXEMPTIONS BY TYPE

Type of exemption	Number of returns	Number of exemptions
Total.....	62,712,386	179,844,914
Taxpayer's exemptions, total.....	62,712,386	108,080,146
Taxpayer and spouse.....	62,712,386	100,811,774
Age 65 or over.....	5,559,478	7,158,213
Blindness.....	106,400	110,159
Sons and daughters.....	28,349,861	69,513,052
Other dependents.....	4,161,558	5,281,716

TAXPAYERS CLAIMED 66.5 MILLION EXEMPTIONS FOR CHILDREN

Table J shows that a total of 179.8 million exemptions were reported on the 62.7 million returns for 1962. The total exemptions included 100.8 million for the taxpayers, 66.5 million for the taxpayer's sons and daughters, 5.3 million for other dependents of the taxpayers, 7.2 million for taxpayers who were age 65 or over, and 110,000 for taxpayers who were blind.

Exemptions for taxpayer and spouse (which can be equated to the number of taxpayers) increased by 1.4 million over 1961. Exemptions for all dependents in-

creased by 583,000, and exemptions for age and blindness increased by 352,000 over 1961.

Detailed data on exemptions can be found in table 18. Included in that table are distributions of returns by (1) number of taxpayer's sons and daughters, and (2) number of other dependents.

TAXPAYERS AGE 65 OR OVER REPORTED 53.7 PERCENT OF RENTAL INCOME

Table K shows that a significant proportion of many sources of income was accounted for on returns with at least one taxpayer age 65 or over. These returns numbered about 5.6 million, 9 percent of the total returns for 1962. Although this particular group of returns had only 8 percent of the total adjusted gross income for all returns, they showed more than 40 percent of the income from pensions and annuities, dividends, interest, rents, and royalties shown on all returns.

Almost 7.2 million exemptions for taxpayers age 65 or over were reported on 5.6 million returns. Exemptions for two taxpayers age 65 or over were reported on nearly 1.6 million joint returns of husbands and wives and

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table K.—SELECTED SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER

(Taxable and nontaxable returns.)

Sources of income	All returns		Returns with at least one taxpayer age 65 or over	
	Amount	Percent of adjusted gross income	Amount	Percent of income for all returns
	(Thousand dollars)	(1)	(Thousand dollars)	(2)
Adjusted gross income less deficit.....	348,701,866	100.0	27,881,015	100.0
Salaries and wages (net).....	283,372,415	81.3	10,773,031	38.6
Business, farm, and profession net profit and net loss.....	23,925,356	6.9	1,960,005	7.0
Partnership net profit and net loss.....	9,344,317	2.7	1,025,159	3.7
Sales of capital assets, net gain and net loss.....	4,771,028	1.4	1,936,769	6.9
Dividends (after exclusions).....	10,637,312	3.0	4,970,854	17.8
Interest received.....	7,157,422	2.0	2,949,111	10.6
Rents net income and net loss.....	2,870,405	0.8	1,542,508	5.5
Royalties net income and net loss.....	709,323	0.2	208,094	0.7
Pensions and annuities.....	2,322,493	0.7	1,805,308	6.5
All other sources, income and loss.....	2,399,107	0.7	110,458	0.4

NOTE: Detail may not add to total because of rounding.

43,000 separate returns of husbands and wives (derived from table 25).

Tables 22-25 present the detailed data for returns with at least one taxpayer age 65 or over. Table 22 shows sources of income and tax items for all returns with an age exemption. Table 23 shows income and tax items for returns with standard deduction. Table 24 shows income, deductions, and tax items for returns with itemized deductions. Table 25 shows total exemptions and exemptions for dependents by marital status of taxpayer.

IMPACT OF NEW INVESTMENT CREDIT MEASURED

For the first year that a tax credit was allowed for qualified investment in new or used property, individual income taxpayers reported almost \$223 million of credit on over 1.4 million returns. This new credit against tax

Table L.—NUMBER OF RETURNS WITH INVESTMENT CREDIT BY SIZE OF CREDIT AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with investment credit	Amount of credit (Thousand dollars)	Size of investment credit											
			Under \$250		\$250 under \$500		\$500 under \$1,000		\$1,000 under \$5,000		\$5,000 under \$25,000		\$25,000 or more	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	1,449,593	222,834	1,225,807	84,721	135,429	47,131	62,217	41,736	25,345	42,582	782	6,187	13	477
Taxable returns, total.....	1,321,982	195,245	1,128,713	76,301	117,834	41,124	52,794	37,399	21,750	36,632	678	5,312	13	477
Under \$5,000.....	303,351	22,835	288,028	17,781	34,273	16,499	16,000	555	-	-	-	-	-	-
\$5,000 under \$10,000.....	479,604	58,188	413,055	29,646	48,215	16,326	16,741	10,493	(1)	(3)	-	-	-	-
\$10,000 under \$50,000.....	497,999	46,611	399,062	20,294	40,413	17,943	31,565	21,738	16,701	27,380	258	1,756	-	-
\$50,000 under \$100,000.....	32,629	11,315	23,722	1,799	3,731	1,314	2,681	1,899	2,259	4,455	236	1,348	-	-
\$100,000 under \$150,000.....	4,670	2,660	2,884	223	652	239	13	364	534	1,150	64	591	3	93
\$150,000 or more.....	3,770	1,636	1,362	158	550	203	24	350	663	1,424	120	1,127	10	382
Nontaxable returns, total.....	127,611	27,589	97,094	8,420	7,795	6,007	3,223	6,337	3,595	7,950	104	875	-	-
Not adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$5,000.....	97,887	11,266	85,795	7,072	10,692	3,413	1,400	781	-	-	-	-	-	-
\$5,000 or more.....	29,724	16,323	11,299	1,348	6,903	2,594	783	5,556	3,595	5,950	104	875	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

(explained on page 28) was roughly 7 percent of the qualified investment. A conservative estimate of the amount of qualified investment needed to produce \$223 million of credit would be \$3 billion.

Table L shows returns with the investment credit classified by the size of the credit. Almost 85 percent of the returns had a credit less than \$250, and they accounted for only 38 percent of the total amount reported. A credit of \$1,000 or more was reported on 26,000 returns, indicating qualified investment of roughly \$14,000 or more per return.

HALF OF TAX GENERATED AT LOWEST RATE

This is the second consecutive year for which individual income tax statistics are shown classified by tax rates. Table 20 features a distribution of returns and taxable income cross classified by marginal tax rates and adjusted gross income classes. Table 21 shows the amount of tax base taxed at each rate and the tax produced as a result of the application of the rates.

Table M.—INDIVIDUAL INCOME TAX BASE AND TAX BY TYPE OF TAX COMPUTATION

(Taxable and nontaxable returns.)

Type of tax computation	Number of returns	Total tax base	Tax rate taxed at		Total tax before credits		Tax resulting from	
			Normal tax and surtax rates	Capital gains rate	Normal tax and surtax rates	Capital gains rate	Normal tax and surtax rates	Capital gains rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Million dollars)								
Returns with any tax base, total.....	4,357,780	195,333	193,176	2,157	45,672	44,613	1,078	
With normal tax and surtax only.....	40,468,296	188,685	188,685	-	42,565	42,565	-	
With alternative tax computation.....	39,484	6,648	6,648	2,157	1,106	2,118	1,078	

NOTE: Detail may not add to total because of rounding.

The 1962 tax base for individuals totaled \$195.3 billion, as shown in table M. The individual income tax base was taxable income for all but a few returns. Those few returns are identified in table 21 as "alternative tax computation returns with capital gains tax only," and are illustrated in example 3 on page 30.

The individual income tax (before credits) was \$45.7 billion for 1962. The tax on individual income was an

amount generated by applying to the tax base either (1) the normal tax and surtax rates (shown in the tax computation schedules reproduced at the end of this report) which ranged from 20 percent to 91 percent, or (2) the capital gains tax rate, or (3) a combination of both.

Returns of taxpayers in category (1) above numbered about 50.5 million and the tax reported was \$42.5 billion. Returns of taxpayers in categories (2) and (3) numbered only slightly more than 89,000, but showed \$3.2 billion of tax, about \$1.1 billion of which resulted from the capital gains rate.

Table 21 shows that tax base of \$117.5 billion (60.1 percent of the total) was taxed at the 20 percent rate, a rate applicable to (1) the initial \$4,000 of tax base on joint returns and returns of surviving spouse, and (2) the initial \$2,000 of tax base on all other returns. The tax generated at the 20 percent rate amounted to \$23.5 billion, 51.4 percent of the total tax before credits.

An explanation of the special classification and terms used in tables M, 20, and 21, can be found on page 29.

JOINT RETURNS NUMBERED ALMOST 60 PERCENT OF TOTAL FILED

Tables N and O summarize the number of returns, adjusted gross income, taxable income, and deductions for 1962 by marital status of the taxpayer.

Joint returns of husbands and wives increased by 424,000 over 1961 to 37.1 million for 1962. Joint returns represented 59.1 percent of all returns, and showed 77.8 percent of total adjusted gross income and 76.7 percent of total taxable income. Returns of single persons increased by more than 856,000 over 1961 to 20.0 million. These particular returns represented 31.9 percent of total returns, and showed 16.1 percent and 17.9 percent of the totals of adjusted gross income and taxable income, respectively.

Table N.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAXABLE INCOME BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns]

Marital status of taxpayer	Returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Total.....	62,712,386	100.0	348,701,466	195,320,479
Joint returns of husbands and wives.....	37,087,448	59.1	271,431,648	149,778,108
Separate returns of husbands and wives..	3,674,965	5.9	11,903,597	5,420,087
Returns of heads of household.....	1,618,704	2.6	8,179,354	4,625,099
Returns of surviving spouse.....	321,128	0.5	1,148,019	495,077
Returns of single persons not head of household or surviving spouse.....	20,010,141	31.9	56,042,848	35,002,108

Separate returns of husbands and wives, returns of heads of household, and returns of surviving spouse comprised only 9.0 percent of all returns, and accounted for only 6.1 percent and 5.4 percent of total adjusted gross income and total taxable income, respectively.

The proportion of taxpayers itemizing deductions varied significantly according to marital status, as shown in table O. While 55 percent of the joint returns showed deductions itemized, less than 20 percent of the returns of single persons did. Over 60 percent of returns of heads of household and 55 percent of returns of surviving spouse showed deductions itemized; however, deductions were shown on only 23 percent of the separate returns of husbands and wives.

SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1963 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to repre-

Table O.—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS: AMOUNT OF DEDUCTION BY MARITAL STATUS OF TAXPAYER

Marital status of taxpayer	All returns	Returns with no adjusted gross income	Returns with standard deductions		Returns with itemized deductions		Contributions	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	62,712,386	421,791	35,839,490	13,142,494	26,451,105	41,660,909	25,144,355	7,516,088
Joint returns of husbands and wives.....	37,087,448	264,049	16,350,445	8,395,614	20,472,956	34,960,338	19,642,346	6,114,165
Separate returns of husbands and wives.....	3,674,965	23,574	2,806,988	713,672	844,403	1,008,666	769,100	201,707
Returns of heads of household.....	1,618,704	9,344	634,740	269,469	974,120	1,188,398	927,189	203,880
Returns of surviving spouse.....	321,128	4,916	138,264	36,776	177,950	193,755	163,182	33,465
Returns of single persons not head of household or surviving spouse.....	20,010,141	119,408	15,969,053	3,726,963	3,981,679	4,309,765	3,642,537	962,863

Marital status of taxpayer	Interest		Taxes		Medical and dental expense		Other deductions
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total.....	20,593,687	10,274,461	26,046,964	13,044,911	16,090,093	6,078,699	4,746,750
Joint returns of husbands and wives.....	17,271,836	9,318,736	20,299,934	11,249,493	12,360,269	4,595,447	3,680,539
Separate returns of husbands and wives.....	585,246	213,193	813,746	269,081	509,598	160,918	163,725
Returns of heads of household.....	669,421	212,661	958,690	336,421	646,253	240,143	187,270
Returns of surviving spouse.....	116,740	36,230	173,856	59,402	127,137	41,722	22,391
Returns of single persons not head of household or surviving spouse.....	1,950,453	493,622	3,800,738	1,130,515	2,446,811	1,030,465	692,213

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Detail may not add to total because of rounding.

sent all returns for the income year 1962 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods. Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1961. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

The simplified Form 1040, introduced for 1961, was continued for 1962 with some revisions. The Form 1040 was a two-page form with attached schedules. If an individual's income was entirely from salaries and wages he needed only to file the principal two-page form. If, in addition to salaries and wages, an individual had only interest income, he could also file the two-page form with an attachment listing the sources of his interest income. Individuals who had income from sources other than salaries and wages and interest were required to report that income on supplementary schedules.

The principal change in the Form 1040 for 1962 (over that for 1961) was that taxpayers were required to report all dividends and interest separately; whereas for 1961, those individuals whose income was solely from salaries and wages and not more than \$200 of dividends and interest were not required to state separately their amounts of dividends and interest.

Table P presents a comparison of the number of returns for the current year with those for 1961 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1962 numbered 44.5 million, an increase of 2.1 million returns over 1961. Forms 1040A, which decreased for the first time since 1955, numbered 18.2 million, a drop of 934,000 returns from 1961.

Table P.—NUMBER OF RETURNS BY FORM OF RETURN: 1962 AND 1961
[Taxable and nontaxable returns]

Form of return, type of deduction, and income group	1962	1961	Increase or decrease (+), 1962 over 1961
(1)	(2)	(3)	
Grand total.....	62,712,386	61,499,420	1,212,966
With standard deduction.....	35,839,490	35,805,797	33,733
With itemized deduction.....	26,451,105	25,261,832	1,189,273
With no adjusted gross income.....	421,791	431,231	-10,460
Standard deduction returns on which tax table was used (included above) ¹	25,430,347	25,864,744	-434,397
Form 1040A			
Total.....	18,200,287	19,134,674	-934,387
With standard deduction, total.....	18,200,287	19,133,362	-933,075
Adjusted gross income under \$5,000.....	14,988,791	15,704,264	-715,473
Adjusted gross income \$5,000 or more.....	3,211,496	3,429,098	-217,602
With no adjusted gross income.....	-	(2)	(2)
Form 1040			
Total.....	44,512,099	42,364,746	2,147,353
Adjusted gross income under \$5,000.....	19,131,668	19,001,152	130,516
Adjusted gross income \$5,000 under \$10,000.....	18,394,402	17,377,014	947,388
Adjusted gross income \$10,000 or more.....	7,076,029	6,006,580	1,069,449
With standard deduction, total.....	17,639,203	16,672,395	966,808
Adjusted gross income under \$5,000.....	10,441,556	10,160,480	281,076
Adjusted gross income \$5,000 under \$10,000.....	5,514,888	5,006,611	508,277
Adjusted gross income \$10,000 or more.....	1,682,759	1,505,304	177,455
With itemized deductions, total.....	26,451,105	25,261,832	1,189,273
Adjusted gross income under \$5,000.....	18,368,321	18,110,153	248,168
Adjusted gross income \$5,000 under \$10,000.....	12,789,514	12,350,403	439,111
Adjusted gross income \$10,000 or more.....	5,293,270	4,801,276	491,994
With no adjusted gross income.....	421,791	430,519	-8,728

¹See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

²Taxpayers with adjusted gross income under \$5,000 may obtain the standard deduction only by using the tax table.

³Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

The standard deductions was elected on 35.8 million returns, Forms 1040 and 1040A. Although this was a slight increase of 34,000 returns over 1961, the proportion of standard deduction returns to all returns continued to decline, dropping to 57.1 percent for 1962.

Individuals who had income under \$5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax. There were 25.4 million returns of taxpayers using the optional tax table for 1962, 434,000 less than for 1961.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1962 were based on a stratified systematic sample, selected before audit, of all Forms 1040 and 1040A filed during 1963. The total sample consisted of 484,952 returns, about 0.77 percent of the total number filed for the year.

Sample selection.--Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayment status, and by the 62 district offices and the Office of International Operations in Washington, D. C. The sample design was adapted to fit regular return sorting and grouping procedures employed by district offices to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account numbers. For example, Form 1040A returns were selected according to the prescribed rate of 2 in 1,000 by drawing returns having account numbers ending in 111 and 777.

Table Q shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Method of estimation.--Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 494.99 for Form 1040A returns was obtained by dividing the number of returns in the sample, 36,791, into the total number of returns filed, 18,211,034. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040 and 1040A returns filed during the calendar year 1963.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in table Q, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 63,528 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weighted estimates were rounded.

Table Q.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATUM, 1962
(Taxable and nontaxable returns)

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Total all returns.....	2,775,187	484,952	-
Form 1040A.....	18,211,034	36,791	4/1000
Forms 1040, adjusted gross income--			
Under \$10,000:			
Nonbusiness.....	28,630,099	58,459	2/1000
Schedules C and F.....	9,440,088	86,434	1/100
\$10,000 under \$50,000, nonbusiness.....	5,131,384	153,314	3/100
\$10,000 under \$50,000, Schedules C and F.....	1,466,714	43,885	3/100
\$50,000 under \$100,000, nonbusiness.....	2,640	17,323	3/10
\$50,000 under \$100,000, Schedules C and F.....	210,053	59,682	3/10
\$100,000 and over:			
Nonbusiness.....	14,102	14,102	1/1
Schedules C and F.....	13,591	13,591	1/1
Prior year delinquent:			
Adjusted gross income under \$50,000.....	389,348	3,256	1/100
Adjusted gross income \$50,000 and over.....	134	134	1/1

One set of "weighting factors" was used for national tabulations, and one set for State tabulations. Reports received from each district field office showing the number of returns filed by sampling stratum were used to derive "weighting factors" for the State tabulations. The "weighting factors" for the national tabulations were based on the aggregate number of returns filed in each stratum throughout all district offices. The achieved sampling ratios varied sufficiently among districts to

warrant using two separate series of weights. The use of two separate series of weights resulted in slight differences between totals in the tables showing distributions by States and corresponding items in the national tables.

Sampling variability.--The data from returns showing adjusted gross income of \$100,000 or more are for the most part not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income under \$100,000 are subject to sampling variability. Table R shows the estimates and their relative sampling variabilities for some of the items presented in table 4 on page 38. The relative sampling variability is the sampling variability expressed as a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate provides the computed upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table S for frequency estimates in general. Table S provides, for any specific frequency estimate, a percent that is somewhat higher than that which would have been yielded by the standard formula. For instance, if data from returns showing adjusted gross income under \$10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability will be less than 14 percent. As another example, if data from returns showing adjusted gross income of \$10,000 under \$50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 4 percent.

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted.

Response and other nonsampling errors.--In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1963 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classification were maintained.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL—TOTAL NUMBER OF RETURNS AND SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns			Adjusted gross income			Salaries and wages (net)			Business, farm, or profession			Sales of capital assets			Sales of property other than capital assets		
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
Grand total	32,727,894	0.62	348,711,460	1.23	323,372,110	1.38	26,251,111	0.64	4,925,775	0.41	6,821,421	1.70	1,013,912	2.78	69,426	34.74	289,266	22.00
Married—returners, total	56,994,641	0.64	330,497,115	0.27	270,266,344	0.33	24,117,482	0.72	1,345,599	0.28	5,116,640	1.41	895,596	2.75	57,239	31.83	152,193	12.61
Under \$14,000	1,289,260	3.62	1,919,625	3.56	1,305,284	4.77	9,712	9.96	1,325	10.23	14,201	10.3	1,489	109.15	27	11	11	(2)
\$14,000 under \$16,000	4,822,867	2.91	3,431,715	2.42	3,098,267	3.22	10,845	5.54	424,151	21.23	24,388	19.67	11,427	33.84	4	(2)	(2)	(2)
\$16,000 under \$18,000	4,289,138	2.71	4,153,458	4.72	4,069,649	3.01	337,569	4.88	315,440	15.98	37,953	21.04	11,374	33.41	(1)	(1)	(1)	(1)
\$18,000 under \$20,000	2,486,931	2.89	2,879,125	2.69	2,926,267	2.08	464,108	4.56	38,861	17.83	31,351	18.77	15,112	27.94	(2)	(2)	(2)	(2)
\$20,000 under \$22,000	2,713,762	2.47	3,818,135	4.47	3,696,305	2.74	996,305	4.35	53,758	15.72	72,287	18.41	14,648	25.38	2,773	93.82	5,641	55.11
\$22,000 under \$24,000	2,411,887	4.43	3,461,858	4.43	3,049,221	2.09	944,829	4.33	64,339	12.11	83,569	17.26	24,962	23.86	1,863	16.87	1,965	15.71
\$24,000 under \$26,000	2,411,887	2.38	3,461,858	2.38	3,049,221	2.09	944,829	4.33	64,339	12.11	83,569	17.26	24,962	23.86	1,863	16.87	1,965	15.71
\$26,000 under \$28,000	4,933,621	2.36	3,461,858	2.36	3,049,221	2.09	944,829	4.33	64,339	12.11	83,569	17.26	24,962	23.86	1,863	16.87	1,965	15.71
\$28,000 under \$30,000	2,411,887	1.61	3,461,858	1.61	3,049,221	1.74	293,553	1.74	1,623,467	1.42	116,209	0.11	18,764	12.92	98,406	34.95	15,327	98.32
\$30,000 under \$32,000	5,306,465	1.71	3,461,858	1.71	3,049,221	1.83	1,925,093	1.71	1,925,093	1.83	105,695	10.41	18,764	12.92	98,406	34.95	15,327	98.32
\$32,000 under \$34,000	4,469,367	1.82	3,461,858	1.82	3,049,221	1.83	1,925,093	1.71	1,925,093	1.83	105,695	10.41	18,764	12.92	98,406	34.95	15,327	98.32
\$34,000 under \$36,000	3,968,451	2.26	3,461,858	2.26	3,049,221	2.26	2,829,148	2.26	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$36,000 under \$38,000	2,398,554	1.18	3,461,858	1.18	3,049,221	1.18	2,829,148	1.18	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$38,000 under \$40,000	1,795,621	0.97	3,461,858	0.97	3,049,221	0.97	2,829,148	0.97	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$40,000 under \$42,000	1,265,281	1.36	3,461,858	1.36	3,049,221	1.36	2,829,148	1.36	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$42,000 under \$44,000	859,897	1.24	3,461,858	1.24	3,049,221	1.24	2,829,148	1.24	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$44,000 under \$46,000	993,777	1.62	3,461,858	1.62	3,049,221	1.62	2,829,148	1.62	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$46,000 under \$48,000	449,344	1.94	3,461,858	1.94	3,049,221	1.94	2,829,148	1.94	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$48,000 under \$50,000	1,645,261	1.18	3,461,858	1.18	3,049,221	1.18	2,829,148	1.18	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$50,000 under \$52,000	1,002,361	1.02	3,461,858	1.02	3,049,221	1.02	2,829,148	1.02	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$52,000 under \$54,000	1,221,261	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$54,000 under \$56,000	1,312,121	1.56	3,461,858	1.56	3,049,221	1.56	2,829,148	1.56	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$56,000 under \$58,000	5,319,121	0.91	3,461,858	0.91	3,049,221	0.91	2,829,148	0.91	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$58,000 under \$60,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$60,000 under \$62,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$62,000 under \$64,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$64,000 under \$66,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$66,000 under \$68,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$68,000 under \$70,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$70,000 under \$72,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$72,000 under \$74,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$74,000 under \$76,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$76,000 under \$78,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$78,000 under \$80,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$80,000 under \$82,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$82,000 under \$84,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$84,000 under \$86,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$86,000 under \$88,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$88,000 under \$90,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$90,000 under \$92,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$92,000 under \$94,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$94,000 under \$96,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$96,000 under \$98,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$98,000 under \$100,000	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
\$100,000 or more	5,319,121	0.82	3,461,858	0.82	3,049,221	0.82	2,829,148	0.82	1,264,167	4.73	70,485	15.91	18,764	12.92	98,406	34.95	15,327	98.32
Married—returners, total	12,620,921	0.98	338,959,121	1.49	313,106,781	1.86	4,831,829	1.92	1,959,776	6.44	767,331	11.03	154,883	31.24	11,997	27.38	133,073	22.83
Under \$14,000	421,921	3.96	1,159,261	0.62	229,642	13.99	39,369	28.65	1,959,776	8.08	269,326	34.46	44,371	27.13	4,371	68.59	92,026	31.36
\$14,000 under \$16,000	1,369,421	3.13	1,369,421	2.25	1,162,796	2.62	123,131	7.71	91,131	13.46	33,974	20.41	16,796	25.81	1,796	31.88	1,929	63.89
\$16,000 under \$18,000	3,969,421	2.16	2,079,686	2.08	1,258,924	4.26	41,816	3.61	53,311	14.11	53,311	13.94	14,776	20.68	4	(2)	(2)	(2)
\$18,000 under \$20,000	4,689,568	3.87	4,269,221	3.85	4,069,649	3.01	337,569	4.88	315,440	15.98	37,953	21.04	11,374	33.41	(1)	(1)	(1)	(1)
\$20,000 under \$22,000	2,713,762	4.43	3,818,135	4.43	3,696,305	2.74	996,305	4.35	53,758	15.72	72,287	18.41	14,648	25.38	2,773	93.82	5,641	

Table A —RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends (after exclusions)			Interest received			Pensions and annuities			Rents			Royalties					
	Relative sampling variability (Percent)		Amount (Thousand dollars)	Relative sampling variability (Percent)		Amount (Thousand dollars)	Life expectancy method		1-year method		Net income		Net loss		Net income		Net loss	
	(10)	(20)		(21)	(22)		Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)		
Grand total.....	10,679,818	1.34	7,159,412	1.44	3,349,567	5.09	972,926	6.61	3,933,475	2.45	1,663,670	5.79	584,339	5.42	75,016	39.34		
Taxable returns, total.....	9,919,785	1.35	6,427,936	1.56	964,646	6.44	658,869	6.29	3,130,162	2.54	796,181	3.62	331,465	5.67	53,517	32.58		
\$6,000 under \$10,000.....	11,745	31.36	18,457	26.64	(1)	(1)	(1)	(1)	6,591	38.24	1,137	73.45	(1)	(1)	(1)	(1)	(1)	
\$10,000 under \$15,000.....	34,325	23.23	58,962	13.13	1,854	32.42	3,916	5.88	24,123	24.52	2,957	59.12	(1)	65.2	(1)	(1)	(1)	
\$15,000 under \$20,000.....	53,326	20.89	121,363	12.59	29,584	35.64	18,683	46.62	53,199	35.13	11,719	41.65	3,922	64.41	(1)	(1)	(1)	
\$20,000 under \$25,000.....	81,905	19.06	152,963	12.45	37,573	28.33	27,711	36.90	64,893	31.08	13,077	28.37	7,528	48.55	(1)	(1)	(1)	
\$25,000 under \$30,000.....	131,626	17.15	241,879	11.48	56,281	28.77	49,235	36.92	112,967	36.34	22,734	26.63	12,974	47.28	(1)	(1)	(1)	
\$30,000 under \$35,000.....	123,281	17.88	196,972	11.24	45,068	31.42	48,302	33.22	103,244	37.46	27,683	28.65	9,793	44.65	(1)	(1)	(1)	
\$35,000 under \$40,000.....	137,681	18.47	195,838	10.27	57,556	27.81	37,424	35.28	116,102	33.22	28,965	26.65	11,540	54.36	(1)	(1)	(1)	
\$40,000 under \$45,000.....	201,913	14.42	313,913	7.63	97,602	22.92	71,134	28.38	222,452	33.22	69,858	13.97	15,133	41.65	(1)	(1)	(1)	
\$45,000 under \$50,000.....	285,944	14.64	434,576	7.35	126,506	27.13	98,254	32.45	386,246	32.77	136,332	10.13	31,323	33.03	(1)	(1)	(1)	
\$50,000 under \$55,000.....	259,891	14.61	393,507	8.15	79,376	28.41	27,479	33.21	331,807	33.21	168,183	12.76	39,796	46.71	(1)	(1)	(1)	
\$55,000 under \$60,000.....	267,853	14.16	401,272	9.35	49,543	42.46	38,442	56.18	135,881	38.71	69,218	18.72	15,453	54.89	(1)	(1)	(1)	
\$60,000 under \$65,000.....	250,506	5.02	368,951	3.13	28,863	12.34	23,854	15.36	136,031	0.46	74,784	8.18	15,624	23.41	1,777	55.4		
\$65,000 under \$70,000.....	222,958	5.87	347,522	4.35	20,322	16.13	16,716	19.95	134,737	8.03	64,367	11.41	13,457	26.94	529	70.99		
\$70,000 under \$75,000.....	225,639	6.02	346,254	4.63	17,115	18.96	9,692	24.76	86,524	8.97	26,667	13.22	16,477	31.48	234	64.93		
\$75,000 under \$80,000.....	206,689	6.47	332,465	5.34	14,468	18.48	6,887	26.15	78,634	9.68	16,961	14.85	11,506	29.13	(1)	(1)		
\$80,000 under \$85,000.....	816,715	3.86	1,098,854	3.24	46,662	13.93	31,553	26.48	272,352	5.65	94,372	11.32	53,171	16.31	5,257	59.45		
\$85,000 under \$90,000.....	628,653	5.35	869,245	4.44	36,446	16.78	23,416	34.29	165,442	7.79	26,776	12.44	26,776	25.34	1,658	55.96		
\$90,000 under \$95,000.....	3,923,542	3.54	5,081,267	3.68	51,794	24.43	25,662	45.35	417,433	5.24	66,329	12.51	94,382	12.13	11,321	36.98		
\$95,000 under \$100,000.....	5,538,813	6.72	7,041,191	6.84	49,595	51.48	11,781	11.13	133,726	1.56	9,132	4.51	19,532	3.93	3,468	11.96		
\$100,000 under \$105,000.....	298,793	(1)	46,071	(1)	4,312	(1)	1,433	(1)	11,785	(1)	4,636	(1)	12,738	(1)	2,884	(1)		
\$105,000 under \$110,000.....	234,352	(1)	33,808	(1)	3,364	(1)	1,115	(1)	12,647	(1)	2,556	(1)	13,213	(1)	2,452	(1)		
\$110,000 under \$115,000.....	9,946	(1)	294	(1)	294	(1)	294	(1)	3,132	(1)	1,566	(1)	6,522	(1)	2,257	(1)		
Nontaxable returns, total.....	729,033	6.91	1,128,376	4.61	445,521	8.29	314,117	31.08	824,313	6.73	272,689	34.69	73,594	15.27	(1)	(1)		
No adjusted gross income.....	33,364	32.13	71,197	29.18	2,788	75.35	(1)	(1)	67,465	55.44	122,172	46.84	16,349	54.24	(1)	(1)		
Under \$600.....	38,453	24.26	61,666	12.31	3,331	42.97	3,162	45.27	56,395	33.94	13,941	33.63	3,831	46.83	(1)	(1)		
Under \$600 to \$1,000.....	34,233	35.73	50,654	11.12	1,778	26.15	7,613	42.21	77,137	12.83	13,988	36.28	2,825	37.24	(1)	(1)		
\$1,000 under \$1,500.....	69,656	14.47	105,642	9.11	57,983	18.03	31,691	24.36	133,524	31.84	22,399	33.02	6,266	33.24	(1)	(1)		
\$1,500 under \$2,000.....	78,669	11.77	121,657	8.97	91,299	16.64	56,788	21.99	123,994	12.13	12,293	33.63	8,266	44.78	(1)	(1)		
\$2,000 under \$2,500.....	72,654	17.61	102,128	11.34	67,965	17.31	67,965	22.15	150,753	15.16	17,613	46.93	4,917	49.48	(1)	(1)		
\$2,500 under \$3,000.....	55,486	23.35	86,996	13.95	65,984	24.45	56,384	26.11	75,059	18.29	9,893	42.84	8,211	56.88	(1)	(1)		
\$3,000 under \$3,500.....	53,776	24.94	81,265	19.52	38,876	31.65	26,026	40.76	49,867	25.77	10,536	52.00	10,536	54.23	(1)	(1)		
\$3,500 under \$4,000.....	42,213	22.19	63,655	16.55	31,655	26.62	23,786	33.76	43,786	23.84	9,384	46.66	9,384	50.42	(1)	(1)		
\$4,000 under \$4,500.....	23,219	24.86	32,697	33.13	13,229	33.65	11,848	72.67	16,541	42.52	9,932	67.18	(1)	(1)	(1)	(1)		
\$4,500 under \$5,000.....	28,633	28.47	38,161	35.99	6,666	86.94	(1)	(1)	16,541	42.52	9,932	61.17	(1)	(1)	(1)	(1)		
\$5,000 or more.....	231,751	13.96	344,855	19.14	15,612	58.87	25,444	66.35	67,203	46.87	393,853	34.23	8,701	49.24	3,121	73.16		
Returns, under \$5,000.....	1,790,492	6.51	2,643,398	3.64	513,897	6.66	513,897	8.63	1,390,426	4.87	374,859	14.78	114,628	14.78	(1)	(1)		
Returns, \$5,000 under \$15,000 or more.....	9,079,286	1.15	6,020,376	1.26	262,666	6.36	169,433	7.37	1,614,855	2.42	344,268	6.38	373,141	5.11	49,887	11.91		

Excludes tax-exempt income.

Table B.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Partnership				Estate and trust				Other source				Exemptions				Taxable income				Income tax before credit			
	Net profit		Net loss		Income		L.C.		Amount		Relative sampling variability		Amount		Relative sampling variability		Amount		Relative sampling variability		Amount		Relative sampling variability	
	Amount (Thousand dollars) (35)	(Percent) (36)	Amount (Thousand dollars) (37)	(Percent) (38)	Amount (Thousand dollars) (39)	(Percent) (40)	Amount (Thousand dollars) (41)	(Percent) (42)	Amount (Thousand dollars) (43)	(Percent) (44)	Amount (Thousand dollars) (45)	(Percent) (46)	Amount (Thousand dollars) (47)	(Percent) (48)	Amount (Thousand dollars) (49)	(Percent) (50)	Amount (Thousand dollars) (51)	(Percent) (52)	Amount (Thousand dollars) (53)	(Percent) (54)	Amount (Thousand dollars) (55)	(Percent) (56)	Amount (Thousand dollars) (57)	(Percent) (58)
Grand total.....	1,223,459	14.21	965,832	2.62	634,986	3.45	29,835	38.77	47,774,566	6.11	11,790,304	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35
Taxable returns, total.....	9,216,535	1.34	481,355	1.25	336,582	5.21	17,138	34.31	47,774,566	6.11	11,790,304	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35	16,920,479	1.35
Under \$10,000.....	7,525	0.00	3,535	0.00	2,535	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	12,666	0.00	12,666	0.00	12,666	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$15,000 under \$20,000.....	17,277	0.00	17,277	0.00	17,277	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$35,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$35,000 under \$40,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$45,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$45,000 under \$50,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$55,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$55,000 under \$60,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$60,000 under \$65,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$65,000 under \$70,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$70,000 under \$75,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$75,000 under \$80,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$80,000 under \$85,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$85,000 under \$90,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$90,000 under \$95,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$95,000 under \$100,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$105,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$105,000 under \$110,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$110,000 under \$115,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$115,000 under \$120,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$120,000 under \$125,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$125,000 under \$130,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$130,000 under \$135,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$135,000 under \$140,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$140,000 under \$145,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$145,000 under \$150,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$150,000 under \$155,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$155,000 under \$160,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$160,000 under \$165,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$165,000 under \$170,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$170,000 under \$175,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$175,000 under \$180,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$180,000 under \$185,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$185,000 under \$190,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$190,000 under \$195,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$195,000 under \$200,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$200,000 under \$205,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$205,000 under \$210,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$210,000 under \$215,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$215,000 under \$220,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$220,000 under \$225,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$225,000 under \$230,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$230,000 under \$235,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$235,000 under \$240,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$240,000 under \$245,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$245,000 under \$250,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$250,000 under \$255,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$255,000 under \$260,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$260,000 under \$265,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$265,000 under \$270,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$270,000 under \$275,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$275,000 under \$280,000.....	17,111	0.00	17,111	0.00	17,111	0.00	0	0	0															

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credit for—						Income tax after credits		Self-employment tax	
	Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits	
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
Grand total.....	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795	11.47
338,150	338,150	1.32	179,684	4.33	222,824	2.37	32,500	6.99	15,795</	

Table B.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL* TOTAL NUMBER OF RETURNS AND AMOUNTS OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment			
	Relative sampling variability		Excess social security tax		Amount (Thousand dollars)	Relative variability (Percent)	Amount (Thousand dollars)	Relative variability (Percent)	Refund		Amount (Thousand dollars)	Relative variability (Percent)
	(65)	(66)	(67)	(68)					Amount (Thousand dollars)	Relative variability (Percent)		
Grand total.....	30,462,811	16.5	129,523	24.07	3,349,812	16.62	3,377,066	16.84	19,798	13.86	3,358,062	17.04
Total returns, 1962.....	99,799,933	16.7	124,117	24.09	9,179,713	16.62	9,177,111	16.62	15,824	13.84	9,161,286	16.78
Under \$10,000.....	12,242,918	42.12	—	—	1,189	86.46	27,011	17.18	327	78.62	86,236	17.77
10,000 to under \$20,000.....	3,784,977	39.64	—	—	11,863	18.36	28,179	17.76	1,371	107.11	26,807	17.77
20,000 to under \$30,000.....	5,811,111	34.26	—	—	22,882	12.72	65,943	9.43	—	—	123,041	27.37
30,000 to under \$40,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
40,000 to under \$50,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
50,000 to under \$60,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
60,000 to under \$70,000.....	9,442,110	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
70,000 to under \$80,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
80,000 to under \$90,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
90,000 to under \$100,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
100,000 to under \$110,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
110,000 to under \$120,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
120,000 to under \$130,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
130,000 to under \$140,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
140,000 to under \$150,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
150,000 to under \$160,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
160,000 to under \$170,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
170,000 to under \$180,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
180,000 to under \$190,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
190,000 to under \$200,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
200,000 to under \$210,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
210,000 to under \$220,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
220,000 to under \$230,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
230,000 to under \$240,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
240,000 to under \$250,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
250,000 to under \$260,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
260,000 to under \$270,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
270,000 to under \$280,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
280,000 to under \$290,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
290,000 to under \$300,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
300,000 to under \$310,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
310,000 to under \$320,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
320,000 to under \$330,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
330,000 to under \$340,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
340,000 to under \$350,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
350,000 to under \$360,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
360,000 to under \$370,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
370,000 to under \$380,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
380,000 to under \$390,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
390,000 to under \$400,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
400,000 to under \$410,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
410,000 to under \$420,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
420,000 to under \$430,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
430,000 to under \$440,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
440,000 to under \$450,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
450,000 to under \$460,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
460,000 to under \$470,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
470,000 to under \$480,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
480,000 to under \$490,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
490,000 to under \$500,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
500,000 to under \$510,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
510,000 to under \$520,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
520,000 to under \$530,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
530,000 to under \$540,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
540,000 to under \$550,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
550,000 to under \$560,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
560,000 to under \$570,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
570,000 to under \$580,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
580,000 to under \$590,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
590,000 to under \$600,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
600,000 to under \$610,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
610,000 to under \$620,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
620,000 to under \$630,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
630,000 to under \$640,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
640,000 to under \$650,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
650,000 to under \$660,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
660,000 to under \$670,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
670,000 to under \$680,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
680,000 to under \$690,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
690,000 to under \$700,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
700,000 to under \$710,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
710,000 to under \$720,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
720,000 to under \$730,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
730,000 to under \$740,000.....	9,084,656	31.11	179	72.05	36,005	11.44	269,345	16.63	—	—	164,006	17.14
740,000 to under \$750,000.....	13,013,652	45.05	—	—	49,753	9.45	117,071	11.77	62	11.11	214,147	10.21
750,000 to under \$760,000.....	14,279,476	22.81	313	42.16	65,123	21.01	131,933	4.62	1,406	10.86	264,286	13.36
760,000 to under \$												

Table S.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS
[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income		
	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000
	(1)	(2)	(3)
	(Percent)		
1,000.....	(1)	37	12
2,000.....	(1)	26	8
5,000.....	63	17	5
10,000.....	45	12	4
15,000.....	37	10	3
20,000.....	32	8	2.6
25,000.....	28	7	2.3
50,000.....	20	5	1.6
100,000.....	14	4	1.2
250,000.....	9	2	n.a.
500,000.....	6	1.6	n.a.
1,000,000.....	4	1.2	n.a.
5,000,000.....	2	n.a.	n.a.

n.a. = Not applicable

^aSample too small to yield reliable estimate of sampling variability.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file for internal use only, containing a historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the purpose of estimating data for 1962 returns that were filed after December 31, 1963. It was felt that the characteristics of 1962 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1963. As can be seen in table Q, the number of delinquent returns filed during 1963 was 389,000.

However, the controls maintained over the selection of the sample and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Income and tax data in the basic tables of this report are classified by adjusted gross income classes, taxable and nontaxable returns, returns with standard deduction or with itemized deductions, size of selected sources of income or loss, patterns of income, percentage distributions, marital status of taxpayer, returns with exemptions for sons and daughters, and other dependents, taxpayers age 65 or over, tax rate classes and States.

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of income. Deficit and a breakeven in adjusted gross income were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income,

the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with \$5,000 or more adjusted gross income are grouped in one class.

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax; however, the self-employment tax was disregarded for this classification.

Returns with standard deduction or with itemized deductions

Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, and (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income", classified as standard deduction returns in years prior to 1961, were classified separately for 1962.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income. A relatively few separate returns of married persons who had neither standard nor itemized deductions were included in this classification.

Size of selected sources of income or loss

For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were divided into categories according to the size of a specific income or loss. The size intervals are narrow at the lower end of the scale so that small amounts are adequately classified.

Patterns of income

For a frequency distribution of patterns of income, four selected sources are presented singly and in combination. The sources selected were: salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss). Each source was a component of adjusted gross income as described in the "Sources Comprising Adjusted Gross Income." These four selected sources gave rise to 15 patterns which were grouped as having one, two, three or four of the selected sources.

"All other income (or loss)", for this table, means the net amount of sources of income or loss comprising adjusted gross income other than salaries and wages, business, farm or profession net profit (or loss), and capital gain (or loss). This net amount also excludes "Other sources" which is defined below.

Percentage distributions

Selected items for 1962, net salaries and wages and itemized deductions by type are distributed by adjusted gross income classes and are cross classified as a percent of adjusted gross income. These distributions are in basic tables 8 and 16.

Marital status of taxpayer

Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The five marital classifications--joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons--were based on the marital condition indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as head of household or surviving spouse, and any other relevant data.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or were returns of married couples only one of which had income but, nevertheless, exemptions for both could be claimed.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Returns with community income divided between husband and wife were given this classification. Also included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related persons for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either or them qualified as a dependent.

Returns of surviving spouse were returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for exemption.

Returns of single persons not head of household or surviving spouse were those of other unmarried individuals.

Exemptions for children, and other dependents

In the frequency distribution of returns classified by number of exemptions, the per capita exemption for (1) sons and daughters (including stepchildren), and (2) other dependents was used. There is a class

for each of one through four or more exemptions for all returns and for returns in each marital status.

Taxpayers age 65 or over

In order to distinguish returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were over 65 years of age. Whether one or two age exemptions was claimed, the return was considered a return of a taxpayer 65 years or more of age.

Tax rate classes

This classification applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates of the three income tax rate schedules applying to (1) joint returns and returns of surviving spouse, (2) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (3) returns of heads of household.

States

Classification by States was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. The Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

Sources Comprising Adjusted Gross Income

Salaries and wages (net)

Net salaries and wages were amounts of compensation for personal services reported in adjusted gross income, except for amounts not exceeding \$200 per return included in other income on Form 1040A returns. In addition to actual salaries and wages, this source is comprised of commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g. merchandise, accommodations, property, etc. Excluded from this source were tax exempt portions of both salaries earned abroad and sick pay receipts, and certain expenses connected with employment that were deductible from total salaries and wages in computing adjusted gross income.

Dividends (after exclusions)

Dividends after exclusions were distributions of cash, property, services, accommodations, etc., by a corporation from its earnings to individual taxpayers, excepting dividends not exceeding \$200 per return in other income on Forms 1040A and an exclusion of qualifying dividends not exceeding \$50 per taxpayer. On joint returns, if both husband and wife received qualifying dividends, each ex-

cluded up to \$50 against his respective dividend income. All dividends qualified for the exclusion unless they fell under Section 116 (b) of the Internal Revenue Code of 1954.

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, nor credit unions. This type of income was considered interest for income tax purposes.

Interest received

Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries. Excluded were small amounts of interest (not more than \$200 per return) reported in other income on Form 1040A returns.

Business net profit or net loss

This source was reported by individuals who were sole proprietors of a business or farm, or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend exclusions and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages paid employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or services, depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether actually received or not. The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, nor partially tax-exempt interest. The partner's share of each of these items was reported in its respective source.

Net gain from sales of capital assets

Such gain included in adjusted gross income was the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included with his personal, current year transactions, his 5-year capital loss carryover as a short-term loss, and his share of (1) net short- and long-term gain received through fiduciaries and from partnerships, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as corporations. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) the entire excess of net short-term gain over net long-term loss on other returns.

Net loss from sales of capital assets

This source reported as a component of adjusted gross income was the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses were merged with the long-term gains and losses, and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000. In merging the capital gains and losses, the taxpayer combined his current year gains and losses and his 5-year capital loss carryover with his share of (1) net short- and long-term gain received through fiduciaries and from partnerships, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as a corporation. Any part of the capital loss incurred in the current year which was not deductible because of the limitation may be carried forward for 5 succeeding years as a short-term capital loss to the extent that it is not absorbed by capital gains in the intervening years. Current year losses must be offset against gains before the carryover becomes available. If a capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

Short-term capital gain or loss

Gains and losses from sales or exchanges of assets held six months or less and treated as capital assets were considered to be short-term. Such gains and losses for the current year and the capital loss carryovers from

five preceding years (used as short-term losses) were combined to obtain the net short-term gain or loss. In this combination, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries were also included.

Long-term capital gain or loss

Gains and losses from sales or exchanges of assets held more than six months which were treated as capital assets were considered to be long-term. Such current gains and losses, taken into account at 100 percent, were combined with net long-term capital gain or loss received through partnerships and the net long-term gain received through fiduciaries to obtain the net long-term gain or loss for the year.

Capital loss carryover from 1957-1961

This carryover was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains or the \$1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

Net loss from sales of capital assets before limitation

This was the entire loss, resulting from sales of property treated as capital assets, which was reported on returns having a capital loss in adjusted gross income. The loss was a combination of current year short-term gains and losses, the 5-year capital loss carryover, and the current year long-term gains and losses, and was without regard to the statutory limitation on the deductible loss.

Net long-term capital gain in excess of net short-term capital loss

Included was the entire excess of net long-term capital gain over net short-term capital loss reported on returns with alternative tax. Only one-half of this excess long-term gain was included in adjusted gross income. However, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is in effect 25 percent.

One-half excess long-term gain

This was 50 percent of the excess net long-term capital gain over net short-term capital loss reported on returns with alternative tax. This was the amount of long-term capital gain that was included in adjusted gross income, but was deducted from statutory taxable income to obtain taxable income for partial tax when the alternative tax was computed.

Net gain or loss from sales of property other than capital assets

The amount of this source in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or

loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss is limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Pensions and annuities

Pensions and annuities were the taxable portion of amounts received during the year. These taxable portions were reported under two methods: (1) the general rule, referred to as the life expectancy method, and (2) the 3-year method.

Life expectancy method included the entire receipts from noncontributory annuities and pensions, that is, where employees contributed none of the cost, and also included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from such contributory annuities were included in adjusted gross income to the extent that they exceeded an amount, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the excludable cost has been determined, it generally remains constant throughout the annuitant's lifetime. Contributory pensions and annuities were those where the employee contributed to the cost or was previously taxed on his employer's contribution and those received, for reason other than death of the insured, under an annuity, endowment, or life insurance contract.

The 3-year method included taxable receipts from contributory pensions and annuities, but only if the employer also contributed to the cost and the employee's cost would be recovered within 3 years. If both conditions were met, all receipts were excluded until the employee recovered the amount contributed by him. Thereafter, all amounts received became fully taxable. This method also applied to an employee's beneficiary if the employee died before receiving any annuity or pension payments.

Net income or loss from rents

This source, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties

This income or loss was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral rights, timber

royalties, revenue from patents, copyrights on literary works, trademarks, formulas, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

Income or loss from estates and trusts

This source was the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether or not actually received by him, as well as amounts paid to him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions from estate and trust income was reduced by his share of depletion and depreciation before reporting the amount as part of his adjusted gross income. The taxpayer also excluded from his fiduciary income his share of capital gain, dividends qualifying for exclusion, and partially tax-exempt interest, each of which was reported in its respective source. A loss from estates and trusts was distributed to the beneficiary only upon termination of a trust or an estate which has a net operating loss carryover, or a capital loss carryover, or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Net operating loss deduction

This deduction pertained to net operating loss carried over from preceding tax years. Net operating loss for any year is computed according to rules stated in the Income Tax Regulations and includes, among other things, loss from trade or business of a sole proprietor, business casualty and theft losses, losses from sales of small business corporation stock and of small business investment company stock, taxpayer's share of partnership loss, and his pro rata share of net operating loss of a corporation that elected not to be taxed as a corporation. The current year net operating loss deduction represented the portion of prior year losses that had not been eliminated by the required carrybacks and carryovers applied against taxable income for tax years prior to 1962.

Other sources

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, and any other income subject to tax for which no entry was provided on the return form. Also included is a total \$99,630,000 consisting of interest, dividends (after exclusions), and wages not subject to income tax withholding (not exceeding \$200 per return) reported on 1,514,000 returns, Form 1040A.

Itemized Nonbusiness Deductions

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships. In general, the deduction for contributions could not exceed 20 percent of the adjusted gross income; however, an extra 10 percent was deductible if it consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals. Under specified conditions there was an unlimited deduction for contributions.

Interest paid

Interest paid was deductible for interest on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include that paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in their respective schedules.

Taxes

Taxes allowed as a deduction from adjusted income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, automobile license fees, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in schedules for business, rents, and royalties.

Medical and dental expense

This deduction was allowed from adjusted gross income with certain limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had \$600 or more of gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. Amounts paid for drugs and medicines could be included in medical expenses only to the extent that they exceeded 1 percent of the adjusted gross income.

The deduction allowed for medical expenses including drugs was the amount of such expenses in excess of 3 percent of adjusted gross income, except for certain persons. There were special rules for any taxpayer who was 65 years of age or over, for married couples who filed a joint return if either was 65 or over, and dependent parents who were 65 or over. The medical expenses for these people were not limited to the excess of 3 percent of adjusted gross income, but were included in full. However, the limitations on drugs and medicines, and for other dependents' medical expenses remained as above. The deduction in any case could not exceed the maximum limitation for medical deduction.

The maximum deduction allowed was \$5,000 multiplied by the number of exemptions other than those for age and blindness, but could not exceed \$20,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed \$10,000 for other single persons or for married persons filing separate returns.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of \$20,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still \$20,000. If both were 65 or over and both disabled, the maximum allowed was \$40,000, but not more than \$20,000 medical expense for each could be taken.

Other deductions

Included here were all other nonbusiness deductions allowed against adjusted gross income not elsewhere reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were 65 or over and for taxpayers who were blind.

A \$600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each son and daughter (including a stepchild or an adopted child) who was under 19 years of age, or who was a student regardless of age,

if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of \$600 was also allowed for any dependent who had less than \$600 gross income, and who received more than half his support from the taxpayer if the dependent was (1) a close relative as outlined in Section 152 of the Internal Revenue Code, or (2) any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer.

An exception to the support test for a dependent provided that where the individual was supported by several persons, none of whom contributed more than half the support, any one of the group who had contributed more than 10 percent of the support could claim the exemption, if each of the others who contributed more than 10 percent declared in writing that he would not claim the exemption for the year.

To qualify as a dependent, an individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

The birth or death of a dependent during the year did not affect the exemption for him, if the support and other tests were met for the part of the year during which the dependent lived.

Besides the "personal" exemption for the taxpayer and spouse, an additional \$600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were (1) dependents (of another individual) who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were \$600 or more. This particular group of individuals is counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

A small number of joint returns had only one exemption reported. This may have been due to either (1) an oversight by the taxpayer, or (2) a taxpayer who was affected by Section 931 of the Code (which allows only one exemption to a taxpayer who derives most of his income from a trade or business within a possession of the United States).

Measures of Individual Income

Adjusted gross income

Adjusted gross income was gross income from all sources that are subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties,

(3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (12) net operating loss deduction.

Deficit (in adjusted gross income)

This deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Taxable Income

This measure was adjusted gross income minus deductions, standard or itemized, and personal exemptions; however, the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

Taxable income was reported on itemized deductions returns, and on standard deduction returns with \$5,000 or more adjusted gross income, and transcribed if it was a positive amount. Taxable income was mechanically computed for each return which did not show this item, but disregarded if found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040 and 1040A returns with adjusted gross income under \$5,000 on which the tax table was used, and (2) those Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 on which the tax was computed by the taxpayer using the standard deduction and regular tax rates in a tax computation schedule that he retained. The taxable income was not required to be transferred to the card-form itself.

Taxable income for taxpayers who used the tax table was computed by (1) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (2) providing a 10 percent standard deduction based on the midpoint, and (3) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table.

Taxable income for taxpayers using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (1) using the total income reported, (2) deducting 10 percent of the total income as standard deduction but limited to \$1,000 or \$500 in the case of a separate return of husband or wife, and (3) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

Tax Items

Income tax rates remained unchanged for 1962. They were 20 percent of the first \$2,000 of taxable income, and increased to 91 percent on taxable income in excess of \$200,000 for all persons other than heads of household, in which case the maximum rate applied to taxable income in excess of \$300,000. Under the split-income provision, the 91 percent rate was effective only on taxable income in excess of \$400,000 on joint returns and returns of surviving spouse. In any case, the maximum income tax before credits was limited to 87 percent of taxable income.

Income tax before credits

Tax before credits was based on the taxable income and computed at the prescribed rates. It was either the regular combined normal tax and surtax including tax from the tax table, or the tax computed under the alternative method, before such amounts were reduced by tax credits. It did not include the self-employment tax.

Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954 is divided into two sections. The first section is a normal tax of 3 percent of taxable income. All taxpayers with taxable income pay the first part of their tax liability at this rate. The second section of the income tax is the surtax which is levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates are combined in the tax tables furnished the public.

Alternative computation of tax liability

An alternative computation of the tax was afforded taxpayers on the long-term capital gains portion of their income. This alternative computation limited the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The portion of the income deemed ordinary income was still taxed at the normal tax and surtax rates. Under the alternative computation, half the excess described above was included in taxable income and the tax before credits was half of the included portion of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income.

Providing there were some capital gains, the alternative computation of tax was advantageous if taxable income other than capital gains exceeded \$36,000 on joint returns and returns of surviving spouse, \$24,000 on returns of heads of household, or \$18,000 on separate returns of other persons. These were the points at which the marginal combined normal tax and surtax rates on the different rate schedules exceeded 50 percent.

Tax credit for dividends received

This credit was allowed against the income tax for qualifying domestic dividends included in adjusted gross income. The tax credit was the lesser of 4 percent of such dividends or 4 percent of the taxable income, but could not exceed the income tax reduced by foreign tax credit.

Tax credit for retirement income

The retirement income credit was allowed if the taxpayer received earned income in excess of \$600 in each of any 10 calendar years before the current taxable year. This tax credit was 20 percent of the retirement income, as defined in the Code, with a maximum credit of \$304.80 (\$240 for taxable years ending before October 25, 1962) for each retiree. The credit could not exceed the tax liability after being reduced by (1) the credit for tax withheld at source on tax-free covenant bonds, (2) the foreign tax credit, (3) the dividends received credit, and (4) the credit for partially tax-exempt interest.

Tax credit for investment in certain depreciable property

The investment credit, new in 1962, was 7 percent of a taxpayer's qualified investment in new and used tangible personal property and certain other tangible property which had a useful life of over 8 years. The cost or basis was reduced by (1) one third if the useful life was at least 6 years but less than 8 years, or (2) two thirds if the useful life was at least 4 years but less than 6 years. The cost or basis was reduced 4/7 if the investment was in public utility property. If the tax liability exceeded \$25,000 the tax credit was limited to \$25,000 plus 25 percent of the tax liability over that amount. Tax liability was reduced by (1) the foreign tax credit, (2) the credit for partially tax-exempt interest, and (3) the retirement income credit before figuring the limitations on the investment credit.

Tax credit for foreign tax paid

This credit was permitted against the income tax only if nonbusiness deductions were itemized and the foreign tax excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. The tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

Other tax credits

—The other tax credits against income tax were those for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. Also included was the "throwback tax credit" allowed the recipient of an accumulation distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (1) 3 percent of the taxable income, or (2) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit allotted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits

Tax after credits was the income tax liability excluding the self-employment tax and was the criterion upon which taxable and nontaxable returns were classified. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration which determined the overpayment or tax due status.

Self-employment tax

This tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax was \$4,800 although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The self-employment tax rate for 1962 was 4.7 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld

The tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security employee tax. These items were considered to be taxpayments. The amount of income tax withheld by employers from wages subject to income tax withholding was withheld as prescribed in withholding tables or by the exact computation method and could have been increased by agreement between employer and employee. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid. Excess social security tax is described below.

Excess social security tax

This excess tax, reported with tax withheld, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate for 1962 was 3 1/8 percent on \$4,800 of wages, with a maximum of \$150 tax. The amount withheld in excess of the maximum was reported with income tax withheld and used by the taxpayer as a payment on total tax liability and to the extent not used was refundable.

Payments on 1962 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments, received with the 1962 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1961 tax liability.

Tax due at time of filing

This amount was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus the income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was paid when the return was filed.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld and payments on declaration exceeded the combined income tax after credits and the self-employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected as a refund, or as a credit on the subsequent year's estimated tax, or could be requested as part refund and part credit on the estimated tax.

Refund

A refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A. The refund could be requested in cash or a combination of cash and United States Savings Bonds, Series E. When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

Credit on 1963 tax

This credit, requested on Forms 1040, was that part of the overpayment of 1962 tax which taxpayers specifically requested be credited to their estimated income tax for 1963.

Tax Rate Classifications

Data in tables 20 and 21 are classified by marginal tax rates, the maximum rate applied to any part of the tax base. The explanations which follow use the illustra-

tions appearing at the end of this section to show how the tax return data presented in table 21 are derived from information available in the return.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

Tax rate is the rate at which all or a portion of an individual's tax base is taxed. Some of the tax rates are described below:

a. 0 percent (returns with no tax base) - This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.

b. 50 percent (alternative tax computation returns with capital gains tax only) - This is the rate applicable to returns which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.

c. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) - This is the rate applicable to returns where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.

d. 87 percent (returns eligible for 87 percent limitation) - This limitation of tax is 87 percent of the tax base subject to the regular normal and surtax rates. This rate is applicable when the tax base reaches: (1) \$629,500 or more on a separate return, (2) \$1,259,000 or more on a joint return and a surviving spouse return, and (3) \$938,000 or more on a head of household return.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 26 percent. (See example.) Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes.

Tax base taxed at all rates (column 3) is the entire tax base of each return classified by the marginal tax rate of the return.

Tax generated at all rates (column 4) is the total reported tax before credits of each return classified by the marginal tax rate of the return.

Tax base taxed at marginal rate (column 6) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) would have \$3,000 taxed at a marginal rate of 26 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 7) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column 6.

Number of returns with any tax at tax rate (column 8) is a distribution of returns by applicable tax rates. It includes each return which had some portion of the tax base taxed at the tax rate shown in the stub. For example, a joint return with \$11,000 tax base (for nor-

mal tax and surtax rates) would have some tax base taxed at the 20 percent, 22 percent, and 26 percent rates.

Tax base at tax rate (column 9) is the tax base spread among the applicable tax rates. For example, a joint return with \$11,000 tax base (for normal tax and surtax rates) would have \$4,000 taxed at 20 percent, \$4,000 taxed at 22 percent, and \$3,000 taxed at 26 percent.

Tax generated at tax rate (column 10) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 9. This amount is the recalculated income tax before credits and minor differences occurred between this total and the total for income tax before credits reported by the taxpayers for 1962 (column 4) because of the method used in statistically processing unaudited returns.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 21

Example 1			Example 2			Example 3		
Derivation of Tax Base:			Derivation of Tax Base:			Derivation of Tax Base:		
\$16,000 - Adjusted gross income			\$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)			\$150,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$145,000)		
-3,800 - Itemized deductions			-3,800 - Itemized deductions			-13,800 - Itemized deductions		
\$12,200 - Balance			\$46,200 - Balance			\$136,200 - Balance		
-1,200 - Exemptions			-1,200 - Exemptions			-1,200 - Exemptions		
<u>\$11,000 - Tax base (taxable income)</u>			<u>\$45,000 - Tentative tax base (taxable income)</u>			<u>\$135,000 - Tentative tax base (taxable income)</u>		
Derivation of Tax:			Derivation of Tax:			Derivation of Tax:		
1st \$4,000 of tax base taxed at 20% \$800			1st \$4,000 of tax base taxed at 20% \$800			1st \$4,000 of tax base taxed at 20% \$800		
2nd \$4,000 of tax base taxed at 22% \$880			2nd \$4,000 of tax base taxed at 22% \$880			2nd \$4,000 of tax base taxed at 22% \$880		
Bal. \$3,000 of tax base taxed at 26% \$780			3rd \$4,000 of tax base taxed at 26% \$1,040			3rd \$4,000 of tax base taxed at 26% \$1,040		
<u>\$11,000</u> Total tax <u>\$2,460</u>			<u>\$11,000</u> Total tax <u>\$2,460</u>			<u>\$11,000</u> Total tax <u>\$2,460</u>		

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INDIVIDUAL INCOME TAX RETURNS FOR 1962

33

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED
(Taxable and nontaxable returns)

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax at p. rate	
	Number	Percent of total	Amount (Thousands of dollars)	Percent of total	Amount (Thousands of dollars)	Percent of total	Amount (Thousands of dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTED GROSS INCOME CLASSES								
Total.....	62,712,386	100.0	1348,701,466	100.0	195,301,479	100.0	44,922,241	100.0
No adjusted gross income.....	421,791	0.7	2,119,526	-0.3	-	-	-	-
Under \$1,000.....	4,002,049	6.4	1,934,371	0.1	-	-	42,774	-
\$1,000 under \$1,500.....	3,001,912	4.8	2,396,613	0.2	213,610	1.1	42,774	0.1
\$1,500 under \$2,000.....	3,093,747	4.9	3,904,997	0.3	1,029,637	5.3	13,774	0.3
\$2,000 under \$2,500.....	3,213,266	5.1	5,789,938	0.4	1,549,433	7.9	33,774	0.8
\$2,500 under \$3,000.....	3,314,738	5.3	6,415,982	0.5	1,801,360	9.2	42,774	1.0
\$3,000 under \$3,500.....	3,460,170	5.5	6,980,235	0.5	2,140,730	10.9	42,774	1.0
\$3,500 under \$4,000.....	3,549,192	5.7	7,287,666	0.5	2,211,093	11.3	42,774	1.0
\$4,000 under \$4,500.....	3,639,140	5.8	7,444,866	0.5	2,284,294	11.7	42,774	1.0
\$4,500 under \$5,000.....	3,729,356	6.0	7,602,430	0.6	2,357,502	12.1	42,774	1.0
\$5,000 under \$5,500.....	3,819,572	6.1	7,760,004	0.6	2,430,710	12.5	42,774	1.0
\$5,500 under \$6,000.....	3,909,788	6.2	7,917,578	0.6	2,503,918	12.8	42,774	1.0
\$6,000 under \$6,500.....	3,999,999	6.4	8,075,152	0.6	2,577,126	13.2	42,774	1.0
\$6,500 under \$7,000.....	4,090,210	6.5	8,232,726	0.6	2,650,334	13.6	42,774	1.0
\$7,000 under \$7,500.....	4,180,421	6.7	8,390,300	0.6	2,723,542	13.9	42,774	1.0
\$7,500 under \$8,000.....	4,270,632	6.8	8,547,874	0.6	2,796,750	14.3	42,774	1.0
\$8,000 under \$8,500.....	4,360,843	7.0	8,705,448	0.6	2,869,958	14.7	42,774	1.0
\$8,500 under \$9,000.....	4,451,054	7.1	8,863,022	0.7	2,943,166	15.0	42,774	1.0
\$9,000 under \$9,500.....	4,541,265	7.3	9,020,596	0.7	3,016,374	15.4	42,774	1.0
\$9,500 under \$10,000.....	4,631,476	7.4	9,178,170	0.7	3,089,582	15.8	42,774	1.0
\$10,000 under \$11,000.....	4,721,687	7.5	9,335,744	0.7	3,162,790	16.2	42,774	1.0
\$11,000 under \$12,000.....	4,811,898	7.7	9,493,318	0.7	3,235,998	16.6	42,774	1.0
\$12,000 under \$13,000.....	4,902,109	7.8	9,650,892	0.7	3,309,206	17.0	42,774	1.0
\$13,000 under \$14,000.....	4,992,320	8.0	9,808,466	0.7	3,382,414	17.4	42,774	1.0
\$14,000 under \$15,000.....	5,082,531	8.1	9,966,040	0.7	3,455,622	17.8	42,774	1.0
\$15,000 under \$20,000.....	1,047,768	1.7	17,818,497	1.3	12,842,914	6.6	2,970,823	6.6
\$20,000 under \$25,000.....	405,854	0.6	9,018,337	0.7	1,787,100	9.1	1,711,653	3.8
\$25,000 under \$30,000.....	537,911	0.9	11,946,263	0.9	14,072,276	7.2	4,326,994	9.6
\$30,000 under \$100,000.....	121,552	0.2	1,946,489	0.1	2,641,157	1.3	2,684,994	6.0
\$100,000 under \$150,000.....	15,781	0.0	1,883,894	0.1	1,604,533	0.8	2,684,994	6.0
\$150,000 under \$200,000.....	5,050	0.0	864,311	0.1	672,683	0.3	361,036	0.8
\$200,000 under \$500,000.....	5,167	0.0	1,449,175	0.1	1,111,155	0.6	3,112,231	7.0
\$500,000 under \$1,000,000.....	821	0.0	549,839	0.0	419,338	0.2	244,861	0.5
\$1,000,000 or more.....	359	0.0	717,179	0.0	524,842	0.3	310,895	0.7
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS								
No adjusted gross income.....	421,791	0.7	2,119,526	-0.3	-	-	-	-
Under \$1,000.....	4,423,840	7.1	144,845	-	-	-	-	-
Under \$1,500.....	7,425,752	11.8	2,541,468	0.2	213,610	1.1	42,774	0.1
Under \$2,000.....	11,519,999	18.1	7,444,465	0.5	1,243,247	6.4	42,774	0.1
Under \$2,500.....	14,692,365	23.4	13,354,403	0.9	2,792,733	14.3	42,774	0.1
Under \$3,000.....	17,985,103	28.7	20,551,285	1.5	5,093,790	26.1	92,742	0.2
Under \$3,500.....	21,251,473	33.9	24,351,530	1.8	8,284,570	4.2	1,111,915	2.5
Under \$4,000.....	24,600,465	39.2	27,518,138	2.0	10,500,663	5.4	2,430,015	5.4
Under \$4,500.....	27,879,605	44.4	30,685,972	2.3	12,747,342	6.5	3,433,728	7.6
Under \$5,000.....	30,999,161	49.4	33,891,402	2.5	14,978,844	7.7	4,455,577	10.0
Under \$5,500.....	34,120,499	54.4	37,096,299	2.8	17,216,782	8.8	5,478,677	12.2
Under \$6,000.....	40,278,000	64.3	44,749,108	3.3	20,773,604	10.6	6,499,280	14.5
Under \$6,500.....	45,681,806	72.8	50,854,313	3.8	24,620,342	12.6	7,511,239	16.7
Under \$7,000.....	49,984,013	79.7	55,969,121	4.1	28,691,157	14.7	8,523,971	19.0
Under \$7,500.....	53,527,227	85.3	59,674,346	4.4	32,761,970	16.8	9,536,000	21.2
Under \$8,000.....	56,532,397	90.1	63,124,116	4.7	36,832,693	18.9	10,548,031	23.5
Under \$8,500.....	59,537,567	94.9	66,578,930	4.9	40,903,415	20.9	11,559,060	25.7
Under \$9,000.....	62,542,737	99.7	69,633,744	5.1	44,974,237	23.0	12,569,089	28.0
Under \$9,500.....	65,547,907	104.5	72,688,558	5.4	49,045,059	25.1	13,579,118	30.2
Under \$10,000.....	68,553,077	109.3	75,743,372	5.6	53,115,881	27.2	14,589,147	32.5
Under \$11,000.....	71,558,247	114.1	78,798,186	5.8	57,186,695	29.3	15,599,176	34.5
Under \$12,000.....	74,563,417	118.9	81,852,999	6.0	61,257,509	31.4	16,609,205	36.8
Under \$13,000.....	77,568,587	123.7	84,907,813	6.3	65,328,323	33.4	17,619,234	39.1
Under \$14,000.....	80,573,757	128.5	87,962,627	6.5	69,399,137	35.5	18,629,263	41.4
Under \$15,000.....	83,578,927	133.3	91,017,441	6.7	73,469,951	37.6	19,639,292	43.7
Under \$20,000.....	1,047,768	1.7	17,818,497	1.3	12,842,914	6.6	2,970,823	6.6
Under \$25,000.....	405,854	0.6	9,018,337	0.7	1,787,100	9.1	1,711,653	3.8
Under \$30,000.....	537,911	0.9	11,946,263	0.9	14,072,276	7.2	4,326,994	9.6
Under \$100,000.....	121,552	0.2	1,946,489	0.1	2,641,157	1.3	2,684,994	6.0
Under \$150,000.....	15,781	0.0	1,883,894	0.1	1,604,533	0.8	2,684,994	6.0
Under \$200,000.....	5,050	0.0	864,311	0.1	672,683	0.3	361,036	0.8
Under \$500,000.....	5,167	0.0	1,449,175	0.1	1,111,155	0.6	3,112,231	7.0
Under \$1,000,000.....	821	0.0	549,839	0.0	419,338	0.2	244,861	0.5
\$1,000,000 or more.....	359	0.0	717,179	0.0	524,842	0.3	310,895	0.7
Total.....	62,712,386	100.0	1348,701,466	100.0	195,301,479	100.0	44,922,241	100.0

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED—Continued
(Table on nontaxable returns)

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS								
\$1,000,000 or more.....	359	(3)	717,179	0.3	554,548	0.3	310,395	1.7
\$500,000 or more.....	1,176	(2)	1,264,006	0.4	466,186	0.3	553,736	1.2
\$200,000 or more.....	6,343	(2)	2,729,183	0.8	5,095,341	1.1	1,184,879	2.6
\$150,000 or more.....	11,993	(2)	3,525,474	1.1	5,738,024	1.4	1,845,345	3.4
\$100,000 or more.....	27,174	(2)	5,477,368	1.4	6,226,597	2.2	2,294,013	5.1
\$50,000 or more.....	148,720	6.2	13,461,837	3.3	10,115,714	5.5	4,979,007	11.1
\$25,000 or more.....	426,237	1.1	31,388,106	9.0	24,737,990	12.7	9,287,601	20.7
\$20,000 or more.....	1,092,041	1.7	45,406,167	11.7	31,835,690	16.1	11,034,254	24.5
\$15,000 or more.....	2,139,833	3.4	98,284,654	16.1	64,933,934	22.7	13,475,077	31.1
\$14,000 or more.....	1,581,498	4.1	64,614,300	18.5	48,293,485	25.0	14,304,147	33.3
\$13,000 or more.....	9,179,712	5.1	72,617,950	20.8	54,339,356	27.8	16,172,946	36.0
\$12,000 or more.....	4,009,541	6.4	85,339,131	23.9	61,666,353	31.6	17,727,669	39.5
\$11,000 or more.....	5,281,618	8.4	97,625,310	30.3	71,387,559	36.4	18,724,154	43.9
\$10,000 or more.....	5,079,939	11.3	112,454,380	33.4	83,902,970	42.5	20,222,309	49.5
\$9,000 or more.....	9,684,459	15.1	139,235,680	39.9	97,004,102	49.7	25,115,172	59.9
\$8,000 or more.....	12,728,373	20.3	166,737,335	47.8	113,369,422	57.9	28,399,874	63.2
\$7,000 or more.....	17,060,580	27.2	199,117,102	57.1	130,706,137	66.9	3,998,692	71.3
\$6,000 or more.....	20,434,386	35.8	232,952,358	67.1	148,966,975	76.1	35,606,560	79.3
\$5,000 or more.....	29,991,927	45.7	267,786,608	76.8	179,003,777	84.5	38,919,163	86.7
\$4,000 or more.....	31,713,225	50.6	282,610,074	81.0	171,840,735	88.0	40,287,283	89.7
\$3,000 or more.....	34,872,781	55.1	296,035,494	84.9	177,773,137	91.0	41,469,112	92.4
\$2,500 or more.....	36,111,921	60.8	308,185,280	88.4	185,818,611	93.6	42,466,825	94.6
\$2,000 or more.....	41,461,113	66.1	319,049,340	91.5	187,165,909	95.8	43,290,925	96.4
\$2,500 or more.....	44,707,283	71.3	328,090,181	94.1	193,226,789	97.4	43,809,926	97.8
\$2,000 or more.....	46,000,021	76.7	335,466,063	97.2	195,527,742	98.2	44,354,974	98.8
\$1,500 or more.....	51,333,287	81.9	341,255,001	99.3	194,077,232	99.4	44,656,702	99.5
\$1,000 or more.....	55,287,034	88.2	341,194,992	99.3	195,107,862	99.9	44,800,461	99.9
\$400 or more.....	55,288,546	92.9	348,559,621	100.0	195,330,479	100.0	44,902,840	100.0
Returns with adjusted gross income.....	10,290,535	99.3	347,804,990	100.0	195,320,479	100.0	44,902,840	100.0
Total.....	10,290,535	100.0	348,014,474	100.0	195,320,479	100.0	44,902,840	100.0

See text for description of the Sample and Limitations of the Data and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

*Detail 11.

*Detail 11, 11-11-11.

NOTE: Detail may not add to total because of rounding.

Table 2. —SOURCES OF INCOME AND LOSS FOR RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME

[Taxable and nontaxable returns.]

	All returns		Returns with standard deduction		Returns with itemized deductions		Returns with no adjusted gross income	
	Number of returns	Amount ¹ (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income (or deficit).....	62,712,728	548,751,466	49,829,696	177,107,511	26,451,106	212,793,691	421,771	11,117,426
Salaries and wages (net).....	59,196,241	263,372,515	31,725,346	117,036,362	23,208,120	166,166,568	99,766	229,642
Dividends (after exclusions).....	5,836,562	16,679,816	1,999,199	1,477,339	5,869,503	9,129,365	~1,867	33,164
Interest received.....	14,736,574	5,155,412	5,456,463	2,368,194	9,255,799	~776,627	46,376	91,196
Business, farm, or profession:								
Net profit.....	6,917,665	26,851,131	5,431,916	16,462,191	3,668,290	16,469,616	17,394	99,329
Net loss.....	1,369,957	3,925,776	76,728	739,962	712,141	1,129,811	4,971,115	1,156,135
Sales of capital assets:								
Net gain.....	~322,510	6,821,421	1,734,928	1,465,886	2,511,536	5,149,194	76,656	266,366
Net loss.....	1,599,445	1,656,393	396,161	234,912	1,173,178	775,116	36,167	46,371
Sales of property other than capital assets:								
Net gain.....	85,532	68,846	46,476	27,667	46,856	38,534	2,362	2,343
Net loss.....	184,215	285,206	66,216	46,513	98,965	152,722	19,696	92,626
Pensions and annuities:								
Life expectancy method.....	1,015,516	1,549,567	421,146	477,864	596,425	865,968	2,345	2,789
3-year method.....	514,457	972,926	222,949	358,659	289,630	612,000	1,883	2,158
Rents:								
Net income.....	~177,128	3,933,475	1,591,819	1,257,744	2,439,536	2,668,253	45,474	67,465
Net loss.....	1,885,928	1,663,676	516,451	216,132	1,306,768	727,762	61,812	125,172
Royalties:								
Net income.....	46,563	584,339	169,134	161,784	224,546	466,521	8,938	16,639
Net loss.....	25,985	75,616	5,828	5,196	18,761	53,477	1,466	16,348
Partnership:								
Net profit.....	1,398,664	16,216,164	667,136	2,468,997	95,298	7,716,784	16,676	24,666
Net loss.....	367,728	865,932	96,974	162,467	228,424	485,626	46,738	278,466
Estate and trusts:								
Income.....	425,546	691,986	146,662	167,664	277,767	518,365	3,265	6,166
Loss.....	21,975	29,859	5,696	2,117	17,671	26,764	819	6,956
Other sources.....	(2)	2,343,416	(2)	831,934	(2)	1,756,993	(2)	3245,160

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹ Deficit.² Not tabulated.³ Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 3.—SOURCES OF INCOME AND LOSS, RETURNS WITH STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	All returns											
		Adjusted gross income (Thousands of dollars)	Salaries and wages (net)		Business, farm, or profession				Sales of capital assets				
			Number of returns	Amount (Thousands of dollars)	Net profit		Net loss		Net gain		Net loss		
					Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	62,712,386	348,701,466	55,096,400	283,372,515	6,917,605	26,851,131	1,709,957	2,925,775	4,322,510	6,821,421	1,599,445	1,050,393	
No adjusted gross income.....	421,791	21,159,526	99,764	229,462	17,334	39,329	297,105	1,056,035	76,056	206,326	36,167	40,371	
Under \$500.....	4,702,069	1,334,371	3,437,419	1,145,176	328,502	123,011	86,974	91,111	90,162	33,874	28,565	18,766	
\$500 under \$1,000.....	3,031,512	2,396,673	2,397,626	1,882,882	363,684	242,283	50,873	54,182	106,175	38,935	24,580	16,463	
\$1,000 under \$1,500.....	3,023,747	6,484,477	3,161,765	3,802,197	468,343	450,732	73,885	87,338	163,461	67,720	31,015	16,160	
\$1,500 under \$2,000.....	9,313,066	5,768,338	5,768,338	6,292,371	422,882	422,882	71,268	69,438	175,935	89,449	38,015	25,221	
\$2,000 under \$2,500.....	3,284,732	4,415,882	2,698,334	5,803,738	418,078	680,786	7,284	79,471	177,034	99,823	34,160	10,833	
\$2,500 under \$3,000.....	3,266,170	9,880,235	2,796,237	7,311,053	401,765	771,107	71,833	74,336	159,409	92,593	36,212	22,658	
\$3,000 under \$3,500.....	3,349,140	10,887,666	2,332,348	9,140,137	398,879	893,888	77,745	83,798	172,107	115,551	44,250	32,003	
\$3,500 under \$4,000.....	3,239,747	16,146,786	2,879,607	10,300,548	369,444	923,308	66,440	91,809	174,961	112,638	52,086	32,021	
\$4,000 under \$4,500.....	3,159,556	13,425,430	2,853,252	11,657,430	341,220	918,704	86,098	81,336	154,375	99,038	44,309	26,977	
\$4,500 under \$5,000.....	3,121,358	12,776,270	2,801,546	12,988,066	337,108	876,303	87,718	92,443	147,938	97,424	53,590	32,882	
\$5,000 under \$6,000.....	6,157,541	33,834,250	5,747,534	30,440,711	563,804	1,755,044	146,847	130,813	305,245	204,337	100,982	63,612	
\$6,000 under \$7,000.....	5,373,806	34,835,256	5,064,731	31,685,132	477,943	1,994,867	125,794	113,899	295,148	197,903	115,234	65,141	
\$7,000 under \$8,000.....	4,332,207	33,379,767	4,105,488	29,476,591	392,620	1,457,146	93,736	86,425	269,493	170,697	97,254	63,358	
\$8,000 under \$9,000.....	3,263,914	27,506,715	3,078,940	24,866,263	299,440	1,259,242	63,656	73,644	247,366	188,977	86,747	51,071	
\$9,000 under \$10,000.....	2,436,427	22,776,270	2,467,097	20,367,124	235,561	1,125,848	48,531	49,590	214,981	170,446	90,995	54,815	
\$10,000 under \$11,000.....	1,738,371	12,825,860	1,775,514	16,663,118	174,987	985,159	34,884	37,229	190,426	170,796	81,503	49,787	
\$11,000 under \$12,000.....	1,438,376	16,316,378	1,152,452	12,297,246	138,113	859,425	24,701	32,301	155,869	155,420	70,483	42,451	
\$12,000 under \$13,000.....	857,530	10,491,192	777,512	8,966,189	104,544	745,313	18,311	29,518	137,582	141,850	57,688	25,854	
\$13,000 under \$14,000.....	594,214	6,003,140	529,737	6,448,920	83,479	683,458	13,175	22,707	104,856	120,830	50,344	31,652	
\$14,000 under \$15,000.....	443,639	6,390,176	380,958	4,923,453	70,266	625,886	10,711	17,761	88,573	113,470	43,362	28,208	
\$15,000 under \$20,000.....	1,047,768	17,815,457	847,786	12,155,155	214,666	2,407,295	29,307	59,029	273,351	465,916	141,736	95,670	
\$20,000 under \$25,000.....	405,854	9,018,067	286,426	4,985,682	179,987	1,719,987	13,577	65,798	137,768	72,778	54,883	42,497	
\$25,000 under \$30,000.....	237,511	17,526,263	351,500	16,659,084	128,767	3,713,991	21,808	17,339	223,106	912,844	177,600	98,955	
\$30,000 under \$100,000.....	121,552	7,984,489	79,468	7,841,434	28,117	1,134,023	7,582	80,291	64,941	742,075	32,817	27,110	
\$100,000 under \$150,000.....	15,781	1,883,854	10,264	503,231	2,426	130,028	1,722	30,632	10,700	380,903	3,262	2,930	
\$150,000 under \$200,000.....	5,050	264,311	3,254	188,629	559	31,143	703	17,727	3,719	208,162	917	802	
\$200,000 under \$500,000.....	5,167	1,465,175	3,139	211,200	434	30,058	863	30,478	4,163	495,305	725	644	
\$500,000 under \$1,000,000.....	821	56,829	568	37,693	3	3,455	10	15,353	275,511	76	66	66	
\$1,000,000 or more.....	355	717,179	229	14,164	29	7,361	96	11,024	316	271,519	33	29	
Returns under \$5,000.....	34,120,451	180,914,858	28,742,105	68,644,376	3,873,989	6,582,200	1,054,968	1,871,944	1,999,073	1,052,471	422,949	283,355	
Returns \$5,000 under \$10,000.....	1,311,938	16,316,378	20,756,126	1,955,181	1,955,181	479,701	1,353,890	60,110	1,353,890	497,414	297,991	187,600	
Returns \$10,000 or more.....	7,079,989	116,425,456	6,101,285	77,992,218	1,084,098	13,076,688	177,420	160,600	1,391,137	4,836,090	686,084	469,041	

Adjusted gross income classes	All returns—Continued									
	Sales of property other than capital assets		Dividends (after exclusions)		Interest received		Pensions and annuities			
	Net gain		Net loss		Life expectancy method		3-year method			
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total.....	85,582	68,826	184,215	285,266	5,830,562	10,639,818	14,736,574	7,155,412	1,019,506	1,369,567
No adjusted gross income.....	(2)	(2)	19,096	92,026	41,867	33,104	96,370	71,197	2,345	2,788
Under \$500.....	(2)	(2)	6,054	7,929	75,743	18,543	223,041	33,666	11,972	5,231
\$500 under \$1,000.....	3,474	1,397	4,414	2,956	129,163	45,998	388,651	108,121	34,504	19,787
\$1,000 under \$1,500.....	3,327	1,583	8,541	6,851	209,162	94,375	582,510	234,504	80,666	64,877
\$1,500 under \$2,000.....	4,200	1,608	5,495	2,925	320,229	123,742	575,419	270,233	103,059	111,163
\$2,000 under \$2,500.....	4,481	2,445	4,803	2,658	207,428	125,980	547,928	282,491	112,234	129,104
\$2,500 under \$3,000.....	4,874	2,786	7,203	3,294	190,335	135,985	499,288	201,039	78,050	100,869
\$3,000 under \$3,500.....	5,737	2,668	7,190	3,585	187,097	121,443	521,705	259,131	70,475	95,203
\$3,500 under \$4,000.....	3,988	1,978	8,445	4,175	203,321	166,714	826,459	268,607	60,014	87,330
\$4,000 under \$4,500.....	3,421	2,792	6,882	3,406	175,324	146,444	524,865	220,859	42,474	57,437
\$4,500 under \$5,000.....	4,473	3,764	6,776	3,776	189,064	144,313	590,489	234,000	47,887	63,416
\$5,000 under \$6,000.....	7,462	3,338	16,244	16,331	396,032	285,702	1,286,063	452,672	72,657	105,422
\$6,000 under \$7,000.....	5,630	2,536	9,690	7,777	364,567	304,482	1,288,856	415,901	53,077	73,146
\$7,000 under \$8,000.....	4,781	2,668	12,646	12,646	348,778	279,082	1,215,177	369,497	48,659	72,837
\$8,000 under \$9,000.....	5,761	4,429	7,944	5,821	342,387	254,363	1,049,407	344,225	31,479	51,632
\$9,000 under \$10,000.....	2,780	2,086	6,740	6,681	360,783	274,753	888,130	304,303	25,216	44,843
\$10,000 under \$11,000.....	3,714	2,228	5,646	6,989	279,206	257,882	773,512	271,344	22,394	29,198
\$11,000 under \$12,000.....	4,008	2,267	4,739	7,220	236,652	236,409	594,239	232,214	16,818	26,408
\$12,000 under \$13,000.....	1,860	1,365	3,645	4,307	198,036	227,871	451,839	198,335	13,151	21,655
\$13,000 under \$14,000.....	1,478	1,410	3,798	3,996	167,712	230,380	339,166	117,005	11,005	17,833
\$14,000 under \$15,000.....	832	965	2,107	2,052	147,038	214,342	267,402	154,175	9,768	14,507
\$15,000 under \$20,000.....	5,776	4,777	9,043	12,841	448,443	83,688	696,256	503,720	25,374	46,843
\$20,000 under \$25,000.....	1,365	505	4,863	5,927	230,584	670,212	297,194	136,050	14,453	30,988
\$25,000 under \$50,000.....	2,328	6,706	10,343	25,729	372,226	1,451,993	420,468	694,106	22,054	56,807
\$50,000 under \$100,000.....	634	3,126	3,889	13,646	164,050	103,617	309,216	7,385	21,783	11,637
\$100,000 under \$150,000.....	100	414	761	3,407	14,711	543,683	13,708	71,466	1,315	6,366
\$150,000 under \$200,000.....	32	80	333	1,837	4,789	300,665	4,684	31,435	73	2,374
\$200,000 under \$500,000.....	39	473	389	2,704	583,167	4,675	49,292	535	2,672	132
\$500,000 under \$1,000,000.....	7	12	60	495	790	213,791	745	14,740	73	396
\$1,000,000 or more.....	6	108	37	531	348	315,354	323	11,149	31	346
Returns under \$5,000.....	41,459	23,946	83,249	144,381	1,840,643	1,174,476	5,040,239	2,243,338	643,800	737,067
Returns \$5,000 under \$10,000.....	26,046	15,251	51,583	48,954	1,789,555	1,391,474	5,783,207	1,886,698	231,079	349,834
Returns \$10,000 or more.....	18,079	29,649	49,383	93,921	2,110,364	8,076,450	3,488,128	3,025,376	164,627	261,666

Footnotes at end of table. See text for "Description of the Sample and Selection of the Data" and "Explanation of Column Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 3.—SOURCES OF INCOME AND LOSS, RETURNS WITH STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	All returns—Continued											
	Rents				Royalties				Partnership			
	Net income		Net loss		Net income		Net loss		Net profit		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	4,077,128	3,933,475	1,885,028	1,063,070	402,503	564,339	25,985	75,016	1,888,004	10,210,143	367,729	765,832
No adjusted gross income.....	45,474	67,465	61,712	125,172	8,938	16,039	1,400	16,343	10,676	26,400	44,729	277,399
Under \$600.....	128,103	46,355	29,926	13,693	10,042	3,331			29,336	16,319	10,099	12,677
\$600 under \$1,000.....	165,349	84,228	28,127	15,185	10,202	3,227			33,132	22,447	9,361	8,095
\$1,000 under \$1,500.....	254,264	159,647	49,053	24,986	19,554	8,132			50,489	62,223	5,501	6,836
\$1,500 under \$2,000.....	233,743	166,419	45,177	19,450	20,062	11,361	2,046	2,223	46,348	62,223	5,501	10,170
\$2,000 under \$2,500.....	204,727	162,452	52,946	28,682	12,562	8,430			51,133	93,427	6,988	7,038
\$2,500 under \$3,000.....	184,496	137,922	57,206	22,970	13,325	15,729			49,172	96,935	10,111	10,908
\$3,000 under \$3,500.....	164,235	111,365	48,340	19,452	11,614	10,730			53,992	114,761	11,747	17,393
\$3,500 under \$4,000.....	174,432	146,745	52,011	27,396	14,466	8,654	3,300	2,415	60,515	145,404	12,169	12,490
\$4,000 under \$4,500.....	155,698	130,385	56,554	40,780	11,844	12,814			56,922	127,573	9,409	8,116
\$4,500 under \$5,000.....	165,358	124,543	55,374	37,947	10,422	15,093			62,724	205,773	9,448	9,382
\$5,000 under \$6,000.....	335,979	245,423	205,370	76,920	28,329	16,420			110,601	354,530	22,998	23,364
\$6,000 under \$7,000.....	332,136	204,968	181,871	72,082	23,470	14,439			105,605	397,725	20,433	15,678
\$7,000 under \$8,000.....	299,262	197,610	172,351	71,252	25,894	20,091	4,906	4,243	101,043	403,316	18,437	21,147
\$8,000 under \$9,000.....	238,763	169,263	153,236	66,498	20,027	25,972			84,464	352,341	17,101	17,101
\$9,000 under \$10,000.....	176,899	137,840	115,934	49,247	20,553	20,046			74,662	352,349	16,095	16,295
\$10,000 under \$11,000.....	148,717	137,144	93,980	44,934	14,645	16,041	1,035	1,350	62,850	323,923	13,335	17,254
\$11,000 under \$12,000.....	106,004	109,380	65,288	33,479	13,413	13,439	639	531	56,130	315,454	12,193	16,363
\$12,000 under \$13,000.....	82,901	106,520	45,103	25,177	9,336	14,938	762	590	45,426	277,574	10,507	16,943
\$13,000 under \$14,000.....	63,578	82,086	33,979	20,155	8,304	12,995	642	377	37,895	261,809	9,243	10,373
\$14,000 under \$15,000.....	52,555	60,312	26,213	17,304	7,723	10,508	769	1,296	33,093	249,452	7,357	10,488
\$15,000 under \$20,000.....	145,139	275,165	67,944	55,901	24,616	51,592	2,745	5,282	119,475	1,006,279	24,981	44,571
\$20,000 under \$25,000.....	69,524	169,529	29,188	26,697	13,531	26,709	1,340	1,658	73,616	859,906	15,395	39,188
\$25,000 under \$30,000.....	113,564	419,621	46,006	65,963	24,388	72,720	4,127	11,108	134,169	2,402,359	29,102	90,761
\$30,000 under \$40,000.....	29,051	166,026	11,436	28,295	9,311	60,054	1,568	7,219	37,614	1,176,502	10,178	65,784
\$40,000 under \$50,000.....	4,001	34,263	1,806	4,903	1,663	19,065	318	4,070	4,856	25,417	1,736	19,433
\$50,000 under \$200,000.....	1,223	17,363	649	4,653	545	12,796	145	7,299	1,427	95,336	88	15,331
\$200,000 under \$500,000.....	1,280	13,690	746	9,466	672	23,786	19	4,405	1,333	110,678	901	24,225
\$500,000 under \$1,000,000.....	192	2,457	149	2,152	129	11,319	34	2,450	163	15,139	200	3,791
\$1,000,000 or more.....	101	1,130	65	1,576	53	6,729	20	2,257	73	9,389	89	6,142
Returns under \$5,000.....	1,875,879	1,360,426	646,556	393,803	156,131	114,630	6,792	20,986	504,389	977,071	136,655	383,293
Returns \$5,000 under \$10,000.....	1,393,039	958,194	816,762	324,999	118,333	96,568	4,906	4,263	476,175	1,840,961	95,064	96,105
Returns \$10,000 or more.....	818,210	1,616,855	421,710	344,268	128,039	373,141	14,287	43,787	607,440	7,392,117	136,009	385,434
Adjusted gross income classes	All returns—Continued											
	Estates and trusts				Returns with standard deduction				Returns with itemized deductions			
	Income		Loss		Other sources		Adjusted gross income		Adjusted gross income		Total itemized deductions	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	425,546	691,396	23,575	29,855	23,343,416	35,839,490	137,107,301	26,451,105	212,753,691	41,660,909		
No adjusted gross income.....	3,205	6,100	(3)	(1)	245,100							
Under \$600.....	3,586	1,712			2,491	3,366,004	1,292,533	36,465	11,733	27,472		
\$600 under \$1,000.....	16,039	11,577			31,492	2,799,518	2,225,430	209,994	171,191	91,292		
\$1,000 under \$1,500.....	17,872	11,977			65,766	3,646,940	4,315,574	447,557	526,423	200,979		
\$1,500 under \$2,000.....	15,523	13,076			72,383	2,641,762	4,612,756	671,704	1,176,152	417,895		
\$2,000 under \$2,500.....	13,122	9,727			70,801	2,463,209	5,541,805	529,529	1,774,077	596,268		
\$2,500 under \$3,000.....	15,111	11,166			96,555	2,294,977	6,300,078	971,193	2,680,157	759,616		
\$3,000 under \$3,500.....	14,165	13,955			89,870	2,251,439	7,311,667	1,097,699	3,575,999	950,207		
\$3,500 under \$4,000.....	16,296	19,325			85,255	1,946,465	7,475,472	1,244,175	4,671,314	1,163,524		
\$4,000 under \$4,500.....	16,457	18,334			98,325	1,822,782	7,795,287	1,336,774	5,690,143	1,354,461		
\$4,500 under \$5,000.....	11,830	12,360			97,619	1,706,647	8,090,454	1,416,651	6,733,002	1,543,892		
\$5,000 under \$6,000.....	23,265	28,056			164,692	2,897,132	15,883,725	2,300,359	17,990,525	4,824,742		
\$6,000 under \$7,000.....	27,350	27,663			151,952	2,207,395	14,287,673	3,166,441	20,543,587	4,127,808		
\$7,000 under \$8,000.....	22,382	26,363			105,733	1,594,993	11,946,339	2,732,314	20,433,368	4,793,440		
\$8,000 under \$9,000.....	22,735	25,140			117,263	1,175,263	9,960,395	2,007,651	17,544,002	3,344,161		
\$9,000 under \$10,000.....	16,138	14,434			102,004	942,691	7,392,628	1,561,779	14,793,642	2,793,650		
\$10,000 under \$11,000.....	16,344	20,813	1,021	737	32,151	576,555	6,030,525	1,221,812	12,798,515	2,371,355		
\$11,000 under \$12,000.....	14,062	21,470	903	278	63,306	346,299	4,174,342	884,077	10,141,536	1,807,611		
\$12,000 under \$13,000.....	13,334	19,670	705	308	64,696	227,657	2,936,676	629,873	7,854,516	1,373,175		
\$13,000 under \$14,000.....	10,893	17,712	602	1,003	122,063	56,440	1,040,291	1,980,685	6,112,657	1,048,651		
\$14,000 under \$15,000.....	9,958	15,440	302	774	53,520	96,753	1,399,576	346,301	4,940,602	897,134		
\$15,000 under \$20,000.....	31,339	63,554	2,143	1,374	194,327	159,935	3,137,932	841,413	14,680,525	2,466,909		
\$20,000 under \$25,000.....	20,012	49,403	1,472	1,391	143,737	51,039	1,122,051	354,715	7,294,864	1,244,219		
\$25,000 under \$50,000.....	35,911	109,411	2,516	4,077	346,040	40,276	1,277,555	477,235	16,474,705	2,577,092		
\$50,000 under \$100,000.....	13,377	72,331	1,114	2,904	173,660	3,434	214,913	115,087	7,069,576	1,267,907		
\$100,000 under \$200,000.....	2,429	15,974	193	1,162	23	27,438	56	9,596	4,694	356,715		
\$200,000 under \$500,000.....	989	15,592	111	1,043	152	41	11,875	5126	1,453,300	153,613		
\$500,000 under \$1,000,000.....	146	5,396	36	275	42	908	4	2,891	817	543,938	128,548	
\$1,000,000 or more.....	76	3,572	3	6	15	5,212			355	170,179	144,453	
Returns under \$5,000.....	143,656	122,440	7,790	12,861	475,061	25,436,347	54,904,056	3,268,321	27,170,322	7,136,196		
Returns \$5,000 under \$10,000.....	111,970	122,870	4,079	1,212	646,450	7,722,424	60,660,800	12,789,514	91,271,455	18,283,903		
Returns \$10,000 or more.....	19,920	442,276	11,706	15,782	1,221,905	1,686,719	22,142,445	5,393,270	96,311,905	16,240,510		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Adjusted gross income less deficit.

²Deficit.

³Estimate is not shown separately because of high sampling variability. However, the data are included in the following totals.

⁴Negative "Other sources."

NOTE: Totals may not add to total because of rounding.

Table 4. —SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

Source of income and loss	Number of returns in the class	Number of exemptions	Adjusted gross income (thousand dollars)	Number of returns in the class	Number of exemptions	Adjusted gross income (thousand dollars)	Taxable income		Returns of single persons not head of household or surviving spouse		Total	
							Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
1. All sources	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2. Wages and salaries
3. Dividends
4. Interest
5. Capital gains and losses
6. Pensions and annuities
7. Social Security
8. Unemployment compensation
9. Other income
10. Total

Source: Internal Revenue Service, "Returns of Single Persons Not Head of Household or Surviving Spouse, by Adjusted Gross Income Class, 1962."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Sales of property, other than capital assets				Dividends (after exclusion)				Interest received				Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns		Amount (Thousands of dollars)		Number of returns		Amount (Thousands of dollars)		Number of returns		Amount (Thousands of dollars)		Number of returns		Amount (Thousands of dollars)	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total.....	85,382	68,826	184,213	283,266	5,830,562	10,639,818	16,736,974	7,155,412	1,019,506	1,243,567	514,457	972,926	4,077,128	3,933,475	1,885,028	1,063,070				
Exempt returns, total.....	64,932	37,239	127,388	152,123	4,992,707	9,919,785	12,621,483	6,027,036	826,653	904,046	276,067	658,894	3,032,185	3,107,062	1,339,921	790,181				
\$600 under \$1,000.....					35,364	11,745	73,446	18,457	8,105	6,854	(3)	(3)	15,312	15,312	6,591	3,786				
\$1,000 under \$1,500.....					71,264	34,325	137,446	58,862	18,555	19,261	15,764	6,916	45,943	24,123	24,123	2,587				
\$1,500 under \$2,000.....					33,256	45,139	233,474	131,176	233,474	27,503	27,503	17,001	69,923	42,639	42,639	18,202				
\$2,000 under \$2,500.....					93,649	135,126	640,283	420,363	420,363	27,503	27,503	17,001	69,923	42,639	42,639	23,166				
\$2,500 under \$3,000.....					118,945	81,505	329,128	175,943	329,128	35,347	37,873	18,696	27,710	103,130	64,863	36,032				
\$3,000 under \$3,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$3,500 under \$4,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$4,000 under \$4,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$4,500 under \$5,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$5,000 under \$5,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$5,500 under \$6,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$6,000 under \$6,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$6,500 under \$7,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$7,000 under \$7,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$7,500 under \$8,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$8,000 under \$8,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$8,500 under \$9,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$9,000 under \$9,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$9,500 under \$10,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$10,000 under \$10,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$10,500 under \$11,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$11,000 under \$11,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$11,500 under \$12,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$12,000 under \$12,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$12,500 under \$13,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$13,000 under \$13,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$13,500 under \$14,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$14,000 under \$14,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$14,500 under \$15,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$15,000 under \$15,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$15,500 under \$16,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$16,000 under \$16,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$16,500 under \$17,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$17,000 under \$17,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$17,500 under \$18,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$18,000 under \$18,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$18,500 under \$19,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$19,000 under \$19,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$19,500 under \$20,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$20,000 under \$20,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$20,500 under \$21,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$21,000 under \$21,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$21,500 under \$22,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$22,000 under \$22,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$22,500 under \$23,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$23,000 under \$23,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$23,500 under \$24,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$24,000 under \$24,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$24,500 under \$25,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$25,000 under \$25,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$25,500 under \$26,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$26,000 under \$26,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$26,500 under \$27,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$27,000 under \$27,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$27,500 under \$28,000.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176	81,698	51,026				
\$28,000 under \$28,500.....					120,958	91,273	406,476	277,316	406,476	45,763	50,239	25,710	32,176	132,176</						

Table 4 — SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE.
BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 1.—ALL RETURNS—Continued

Adjusted gross income classes	Royalties			Net lease			Partnership			Net lease			Income			Loss			Other sources
	Number of returns (130)	Amount (Thousand dollars) (21)	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)	Number of returns (36)	Amount (Thousand dollars) (37)	Number of returns (38)	Amount (Thousand dollars) (39)	Number of returns (40)	Amount (Thousand dollars) (41)	Number of returns (42)	Amount (Thousand dollars) (43)	Number of returns (44)	Amount (Thousand dollars) (45)	Number of returns (46)	Amount (Thousand dollars) (47)	
Gross total.....	402,403	584,239	25,985	77,016	1,982,004	10,210,149	367,728	864,832	425,546	694,986	23,575	29,855	3,243,416	107,906,944	107,906,944	107,906,944	107,906,944	107,906,944	
Taxable returns, total.....	312,189	511,625	22,207	53,917	1,366,245	9,888,535	273,337	480,555	370,845	636,582	19,409	17,138	2,334,546	87,096,764	87,096,764	87,096,764	87,096,764	87,096,764	
Under \$100.....	(2)	(2)			10,136	7,457	1,981	2,777	8,484	1,586			13,016	861,756	13,016	861,756	13,016	861,756	
\$100 under \$1,000.....	4,159	2,086			19,928	18,666	1,881	2,777	11,253	2,777			27,274	1,473,136	27,274	1,473,136	27,274	1,473,136	
\$1,000 under \$2,500.....	5,676	3,663	1,786	1,905	22,456	23,032	2,693	4,706	7,273	4,689			22,771	1,807,767	22,771	1,807,767	22,771	1,807,767	
\$2,500 under \$5,000.....	5,794	3,123			27,654	26,932			6,489				1,588	2,103,651	2,103,651	2,103,651	2,103,651	2,103,651	
\$5,000 under \$10,000.....	10,677	7,528			30,907	58,285	6,261	6,778	10,212	10,212				56,361	2,731,201	2,731,201	2,731,201	2,731,201	
\$10,000 under \$15,000.....	8,777	6,786			36,510	70,555	9,246	7,629	13,822	13,822				66,836	3,400,488	3,400,488	3,400,488	3,400,488	
\$15,000 under \$20,000.....	10,638	8,773	1,493	1,103	48,311	138,655	8,315	5,993	18,871	18,871				103,437	4,933,437	4,933,437	4,933,437	4,933,437	
\$20,000 under \$25,000.....	14,335	10,540			54,934	178,495	8,435	6,943	11,137	11,137				82,687	4,977,952	4,977,952	4,977,952	4,977,952	
\$25,000 under \$30,000.....	27,729	13,333			102,626	339,156	20,770	12,321	21,345	21,345				137,646	11,144,626	11,144,626	11,144,626	11,144,626	
\$30,000 under \$35,000.....	23,700	14,322	2,619	1,480	102,183	361,482	19,606	14,201	26,777	26,777				127,184	14,101,012	14,101,012	14,101,012	14,101,012	
\$35,000 under \$40,000.....	25,261	19,790			19,242	39,922	17,644	20,412	21,589	26,836				107,407	9,809,027	9,809,027	9,809,027	9,809,027	
\$40,000 under \$45,000.....	20,027	25,572	2,187	2,450	49,764	361,545	17,101	17,101	21,186	20,914				122,637	7,093,037	7,093,037	7,093,037	7,093,037	
\$45,000 under \$50,000.....	19,680	19,453			49,382	351,423	16,682	16,682	24,072	24,072				121,443	6,864,446	6,864,446	6,864,446	6,864,446	
\$50,000 under \$10,000.....	14,478	13,620	1,002	1,077	62,383	321,763	13,151	14,708	16,367	20,758				703	82,428	3,906,235	82,428	3,906,235	
\$10,000 under \$15,000.....	13,413	12,469	606	269	55,977	211,721	11,193	12,542	13,421	13,421				62,670	4,695,410	4,695,410	4,695,410	4,695,410	
\$15,000 under \$20,000.....	8,238	12,577	542	234	36,961	243,221	9,148	10,121	10,793	13,823				308	2,854,868	2,854,868	2,854,868	2,854,868	
\$20,000 under \$25,000.....	7,728	10,108	736	1,157	32,893	244,203	7,190	7,951	9,459	18,111				545	52,750	935,678	545	935,678	
\$25,000 under \$30,000.....	34,441	50,171	2,712	1,287	119,305	1,045,173	24,680	43,777	30,838	62,136				2,010	1,265	194,484	2,010	194,484	
\$30,000 under \$35,000.....	13,361	26,776	1,240	1,658	73,449	485,815	15,296	34,213	39,778	48,254				1,472	1,451	336,231	1,472	336,231	
\$35,000 under \$40,000.....	24,269	90,382	4,119	11,221	133,976	2,400,283	28,623	84,676	35,761	107,504				2,483	3,799	346,116	2,483	346,116	
\$40,000 under \$45,000.....	9,289	59,004	1,553	7,217	37,551	1,175,619	10,103	37,701	42,417	17,421				1,102	4,238	174,872	1,102	4,238	
\$45,000 under \$50,000.....	1,656	19,326	354	3,468	4,876	269,417	4,758	15,798	24,417	19,484				151	678	28,654	151	678	
\$50,000 under \$60,000.....	542	12,738	143	3,284	1,452	95,240	676	15,026	995	8,495				85	361	12,383	85	361	
\$60,000 under \$70,000.....	660	23,719	34	4,753	1,313	108,678	800	26,675	1,476	15,434				109	279	3,202	109	279	
\$70,000 under \$80,000.....	51	6,528	20	2,257	70	3,386	86	5,779	73	3,536				5	5	1,466	5	5	
Nonexempt returns, total.....	90,314	75,354	3,778	2,599	243,759	401,514	46,394	385,577	54,701	35,434	4,166	12,717	8,870	22,810,224	22,810,224	22,810,224	22,810,224	22,810,224	
No adjusted gross income.....	2,038	16,039	1,400	19,348	10,676	24,400	44,729	278,399	3,205	6,109		(2)	3,245,100	699,977	3,245,100	699,977	3,245,100	699,977	
Under \$100.....	10,042	9,831			29,386	14,719	10,693	12,487	(2)	(2)				3,393,934	3,393,934	3,393,934	3,393,934	3,393,934	
\$100 under \$1,000.....	2,223	2,223			22,996	15,488	1,821	2,188	7,605	2,932				18,476	2,079,956	2,079,956	2,079,956	2,079,956	
\$1,000 under \$1,500.....	15,395	8,666			20,161	33,567	4,042	5,114	6,619	7,463				38,492	2,425,628	2,425,628	2,425,628	2,425,628	
\$1,500 under \$2,000.....	14,368	8,266			24,802	34,213	7,388	7,664	7,838	7,463				36,536	2,661,296	2,661,296	2,661,296	2,661,296	
\$2,000 under \$2,500.....	6,768	4,307			23,479	39,425	4,794	4,794	6,431	5,368				38,423	2,430,125	2,430,125	2,430,125	2,430,125	
\$2,500 under \$3,000.....	7,648	8,201	2,378	4,771	18,265	38,500	3,400	4,531	5,299	2,168				3,347	40,198	2,117,970	3,347	40,198	
\$3,000 under \$3,500.....	5,527	3,504			17,673	37,226	3,781	7,754	3,073	3,164				22,034	1,952,406	1,952,406	22,034	1,952,406	
\$3,500 under \$4,000.....	5,579	3,490			13,451	25,888	2,918	5,419	4,759	4,665				16,989	1,044,000	1,044,000	16,989	1,044,000	
\$4,000 under \$4,500.....	3,393	7,454			7,790	27,478	2,086	4,712	4,759	4,712				3,432	726,548	726,548	3,432	726,548	
\$4,500 under \$5,000.....	3,367	8,701			15,769	77,235	5,843	45,362	6,454	17,420				9,043	1,453,764	1,453,764	9,043	1,453,764	
Under \$5,000.....	196,133	114,020	4,792	29,346	504,389	977,031	356,655	382,349	343,679	324,675				12,861	477,966	477,966	12,861	477,966	
Returns \$5,000 under \$10,000.....	128,039	96,468	4,996	4,263	476,175	1,840,961	122,490	94,105	111,970	122,490				1,412	646,450	646,450	1,412	646,450	
Returns \$10,000 or more.....	373,441	49,187	14,287	49,187	607,440	7,392,117	136,009	388,434	169,920	446,276				15,742	1,221,905	1,221,905	15,742	1,221,905	

Footnotes at end of table. See text for "Description of the Item" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 1.—ALL RETURNS—Continued

Adjusted gross income classes	Number of returns with no income	Taxable income		Income tax before credits (Thousand dollars)	Dividends received		Retirement income		Tax credit for—		Foreign taxes		Other tax credits		Income tax credits (Thousand dollars)	Self-employment tax	
		Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
Grand total.....	12,154,601	50,592,780	194,931,647	45,691,515	4,171,329	338,130	1,145,507	179,684	1,321,982	222,824	94,768	32,500	69,479	15,775	44,902,840	6,874,215	879,185
Taxable returns, total.....																	
\$600 under \$1,000.....	1,456,260	212,932	42,469	282,469	130	3,486	83	3,486	83	3,486	83	3,486	83	3,486	83	2,138	2,138
\$1,000 under \$2,000.....	2,025,347	2,823,219	306,210	72,138	965	19,674	876	19,674	876	19,674	876	19,674	876	19,674	876	11,649	11,649
\$2,000 under \$3,000.....	2,288,120	2,322,451	450,145	71,275	1,263	29,962	2,282	29,962	2,282	29,962	2,282	29,962	2,282	29,962	2,282	17,826	17,826
\$3,000 under \$4,000.....	2,626,921	3,144,769	628,766	89,071	2,171	50,431	3,295	50,431	3,295	50,431	3,295	50,431	3,295	50,431	3,295	24,566	24,566
\$4,000 under \$5,000.....	2,113,702	4,174,670	830,184	105,115	2,643	63,114	8,173	63,114	8,173	63,114	8,173	63,114	8,173	63,114	8,173	32,078	32,078
\$5,000 under \$6,000.....	2,793,987	5,406,269	1,044,317	138,889	3,760	69,257	10,826	69,257	10,826	69,257	10,826	69,257	10,826	69,257	10,826	39,475	39,475
\$6,000 under \$7,000.....	2,899,090	5,793,440	1,222,473	122,673	3,766	59,030	10,806	59,030	10,806	59,030	10,806	59,030	10,806	59,030	10,806	42,226	42,226
\$7,000 under \$8,000.....	2,931,811	6,314,667	1,386,712	129,279	3,408	66,667	9,622	66,667	9,622	66,667	9,622	66,667	9,622	66,667	9,622	49,117	49,117
\$8,000 under \$9,000.....	5,962,050	16,410,495	3,269,367	286,367	8,262	92,861	17,000	92,861	17,000	92,861	17,000	92,861	17,000	92,861	17,000	52,555	52,555
\$9,000 under \$10,000.....	5,338,507	17,827,869	3,644,636	277,096	8,563	76,988	14,451	76,988	14,451	76,988	14,451	76,988	14,451	76,988	14,451	71,054	71,054
\$10,000 under \$11,000.....	5,233,674	17,931,896	3,314,433	260,234	8,034	77,481	14,451	77,481	14,451	77,481	14,451	77,481	14,451	77,481	14,451	68,249	68,249
\$11,000 under \$12,000.....	2,313,652	13,953,385	2,918,862	233,546	8,724	32,135	9,752	32,135	9,752	32,135	9,752	32,135	9,752	32,135	9,752	38,823	38,823
\$12,000 under \$13,000.....	1,795,233	11,971,543	2,432,161	214,389	8,598	24,056	5,773	24,056	5,773	24,056	5,773	24,056	5,773	24,056	5,773	31,362	31,362
\$13,000 under \$14,000.....	1,265,479	9,422,967	1,942,869	153,099	8,254	12,669	4,677	12,669	4,677	12,669	4,677	12,669	4,677	12,669	4,677	21,262	21,262
\$14,000 under \$15,000.....	513,177	5,539,740	1,221,300	138,683	7,945	13,820	2,785	13,820	2,785	13,820	2,785	13,820	2,785	13,820	2,785	16,099	16,099
\$15,000 under \$20,000.....	440,499	4,477,450	1,008,429	122,895	7,347	13,024	2,645	13,024	2,645	13,024	2,645	13,024	2,645	13,024	2,645	14,076	14,076
\$20,000 under \$25,000.....	1,645,363	12,843,030	3,030,651	388,132	29,493	33,137	6,565	33,137	6,565	33,137	6,565	33,137	6,565	33,137	6,565	44,902	44,902
\$25,000 under \$30,000.....	404,847	6,784,182	1,795,054	210,175	23,016	18,136	3,455	18,136	3,455	18,136	3,455	18,136	3,455	18,136	3,455	32,103	32,103
\$30,000 under \$35,000.....	1,484,843	10,848,480	2,648,843	342,843	24,843	24,843	3,455	24,843	3,455	24,843	3,455	24,843	3,455	24,843	3,455	40,707	40,707
\$35,000 under \$40,000.....	121,240	6,400,012	2,759,460	132,240	52,640	9,431	3,455	9,431	3,455	9,431	3,455	9,431	3,455	9,431	3,455	7,724	7,724
\$40,000 under \$45,000.....	15,712	1,400,016	773,677	14,480	18,744	1,423	469	1,423	469	1,423	469	1,423	469	1,423	469	1,423	1,423
\$45,000 under \$50,000.....	5,019	672,501	374,897	4,723	9,931	9,931	139	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581
\$50,000 under \$55,000.....	5,110	1,094,446	655,586	4,866	7,609	7,609	168	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
\$55,000 under \$60,000.....	804	419,625	252,774	769	5,881	11,3	27	314	314	314	314	314	314	314	314	314	314
\$60,000 or more.....	342	524,512	321,827	331	7,779	63	12	148	148	148	148	148	148	148	148	148	148
Non-taxable returns, total.....	12,154,601	465,417	368,832	137,639	3,690	320,314	40,417	127,611	27,589	2,662	3,041	3,220	1,609	(4)	1,860,431	147,718	
Not adjusted gross income.....																	
Under \$600.....	4,002,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,758	4,26
\$600 under \$1,000.....	1,559,251	5,901	678	135	-	-	-	-	-	-	-	-	-	-	-	163,622	5,796
\$1,000 under \$2,000.....	1,662,953	26,222	4,945	836	7,937	74	17,674	465	5,096	338	-	-	-	-	-	287,185	10,130
\$2,000 under \$3,000.....	1,524,450	24,674	5,946	2,407	24,507	477	69,136	5,012	13,463	1,164	-	-	-	-	-	336,079	17,206
\$3,000 under \$4,000.....	709,013	70,235	46,011	9,137	13,095	508	53,661	7,052	15,588	1,579	-	-	-	-	-	263,745	17,190
\$4,000 under \$5,000.....	404,458	42,606	24,404	5,524	22,480	1,579	22,480	2,731	15,926	1,957	-	-	-	-	-	160,967	16,269
\$5,000 under \$6,000.....	233,151	26,950	24,962	4,380	6,626	132	14,238	2,869	12,293	1,724	-	-	-	-	-	134,458	13,118
\$6,000 under \$7,000.....	165,960	23,476	22,271	4,150	5,932	249	11,471	1,922	10,799	2,195	-	-	-	-	-	86,760	9,202
\$7,000 or more.....	50,253	117,159	13,877	15,641	7,112	15,641	5,017	29,724	16,823	-	-	-	-	-	-	41,197	7,112
Returns under \$5,000.....	11,865,382	22,255,103	30,316,782	6,124,211	936,397	21,159	6,55,08	52,777	40,188	34,101	7,357	773	14,103	1,405	5,984,077	379,741	
Returns \$5,000 under \$10,000.....	278,238	21,233,701	81,940,327	16,872,911	1,324,920	43,317	310,220	61,371	506,238	69,102	71,664	2,222	23,135	1,604	26,495,354	1,864,346	
Returns \$10,000 or more.....	11,011	7,061,976	85,662,871	1,899,613	1,499,613	160,441	35,536	160,441	119,641	119,641	119,641	36,424	42,184	42,184	42,184	1,044,652	231,701

*Numbers at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 1.—ALL RETURNS—Continued

Taxable returns, total	Tax withheld			Payment on 1962 declaration			Tax due at time of filing			Overpayment			Credit on 1962 tax	
	Number of returns	Amount (Thousands of dollars)	Number of returns with excess social security tax	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		
Grand total.....	32,611,219	27,402,301	227,282	2,228,620	12,703,075	11,256	167	1,057	112,256	12,780	34,412,624	4,615,612	4,864,112	
Under \$10,000.....	44,867,721	36,776,531	2,911,264	4,840,749	17,124,428	2,489,959	100,480	26,829	100,480	31,213,270	4,615,612	1,617,476	3,667,769	
Under \$10,000.....	1,361,271	1,034,238	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$10,000 under \$15,000.....	1,700,231	1,278,871	1,679	11,846	380,453	1,679	11,846	380,453	3,460	1,206,935	86,227	1,010,713	3,443	
\$15,000 under \$20,000.....	1,878,749	1,379,511	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$20,000 under \$25,000.....	2,137,764	1,578,652	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$25,000 under \$30,000.....	2,444,053	1,770,545	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$30,000 under \$35,000.....	2,846,266	2,047,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$35,000 under \$40,000.....	3,346,526	2,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$40,000 under \$45,000.....	3,846,526	2,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$45,000 under \$50,000.....	4,346,526	3,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$50,000 under \$55,000.....	4,846,526	3,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$55,000 under \$60,000.....	5,346,526	4,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$60,000 under \$65,000.....	5,846,526	4,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$65,000 under \$70,000.....	6,346,526	5,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$70,000 under \$75,000.....	6,846,526	5,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$75,000 under \$80,000.....	7,346,526	6,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$80,000 under \$85,000.....	7,846,526	6,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$85,000 under \$90,000.....	8,346,526	7,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$90,000 under \$95,000.....	8,846,526	7,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$95,000 under \$100,000.....	9,346,526	8,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$100,000 under \$110,000.....	10,846,526	9,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$110,000 under \$120,000.....	12,346,526	11,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$120,000 under \$130,000.....	13,846,526	12,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$130,000 under \$140,000.....	15,346,526	14,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$140,000 under \$150,000.....	16,846,526	15,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$150,000 under \$20,000.....	20,346,526	19,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$20,000 under \$25,000.....	21,846,526	20,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$25,000 under \$30,000.....	23,346,526	22,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$30,000 under \$35,000.....	24,846,526	23,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$35,000 under \$40,000.....	26,346,526	25,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$40,000 under \$45,000.....	27,846,526	26,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$45,000 under \$50,000.....	29,346,526	28,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$50,000 under \$55,000.....	30,846,526	29,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$55,000 under \$60,000.....	32,346,526	31,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$60,000 under \$65,000.....	33,846,526	32,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$65,000 under \$70,000.....	35,346,526	34,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$70,000 under \$75,000.....	36,846,526	35,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$75,000 under \$80,000.....	38,346,526	37,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$80,000 under \$85,000.....	39,846,526	38,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$85,000 under \$90,000.....	41,346,526	40,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$90,000 under \$95,000.....	42,846,526	41,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$95,000 under \$100,000.....	44,346,526	43,447,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
\$100,000 or more.....	45,846,526	44,947,476	74	10,467	214,634	1,213	10,467	214,634	3,460	1,206,935	86,227	1,010,713	3,443	
Non-taxable returns, total.....	7,785,772	27,402,301	38,761	3,200,341	17,124,428	2,489,959	100,480	26,829	100,480	31,213,270	4,615,612	1,617,476	3,667,769	
No adjusted gross income.....	80,038	26,392	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
Under \$600.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$600 under \$1,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$1,000 under \$1,500.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$1,500 under \$2,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$2,000 under \$2,500.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$2,500 under \$3,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$3,000 under \$3,500.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$3,500 under \$4,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$4,000 under \$4,500.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$4,500 under \$5,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
\$5,000 or more.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
Returns under \$5,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
Returns \$5,000 under \$10,000.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	
Returns \$10,000 or more.....	3,623,134	12,436	1,868	122	60,384	41,627	3,084	1,006	3,084	41,627	4,615,612	1,617,476	3,667,769	

Excludes all out of table. See text for description of the data and explanation of classifications and terms.

ADJUSTED GROSS INCOME CLASSES -- CONT.

Footnote: at end of table. Use text for "Description of the Sample and Limitations of the Data" and "Evaluation of Observations and Items."

Footnote: at end of table. Use text for "Description of the Sample and Limitations of the Data" and "Evaluation of Observations and Items."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS OF HUSBAND AND WIFE—Continued									
Sales of property, other than capital assets									
Dividends (after exclusions)									
Interest received									
Life expectancy method									
Pensions and annuities									
3-year method									
Retirement									
Number of returns									
Amount (thousand dollars)									
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Table 4. --SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS--ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES--Continued

[illegible]

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

Estimation of σ^2 , Sec 10.13 "Formulation of the Sample" and "Explanation of Classifications and Terms."

Exposure, at age of '60s. See next entry "Development of the Sample" and "Explanation of Classifications and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE.
 BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (thousand dollars)	Salaries and wages (net)		Net profit		Business, farm, or profession		Net gain		Shares of capital assets	
				Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	20,010,141	25,166,079	156,042,648	17,627,022	42,508,990	896,085	1,854,891	211,446	944,005	1,187,978	278,934	175,343	130,161
Taxable returns, total.....	14,765,039	17,705,902	52,285,189	13,464,851	43,236,639	598,309	1,601,531	101,200	111,035	1,845,686	217,276	130,161	130,161
\$0.00 under \$1,000.....	1,358,697	1,356,697	1,116,582	1,352,847	1,026,367	32,154	3,409	4,322	2,734	1,090	3,620	1,754	1,754
\$1,000 under \$2,000.....	1,358,144	1,356,144	2,708,647	1,352,847	2,598,065	76,934	100,377	10,882	4,733	11,000	10,818	4,524	4,524
\$2,000 under \$3,000.....	1,429,521	1,429,521	3,184,830	1,395,948	2,842,149	68,095	113,100	8,691	6,934	38,060	11,495	5,957	5,957
\$3,000 under \$4,000.....	1,332,578	1,354,736	3,320,081	1,313,787	3,248,459	52,238	99,331	7,038	5,631	35,708	23,401	8,234	5,516
\$4,000 under \$5,000.....	1,263,521	1,267,810	4,794,406	1,163,426	4,695,127	46,697	104,031	8,338	7,377	47,863	26,061	9,234	8,234
\$5,000 under \$6,000.....	1,203,510	1,211,059	4,153,814	1,053,162	3,721,080	34,899	84,236	8,438	6,243	47,863	26,061	17,031	8,181
\$6,000 under \$7,000.....	933,009	1,041,580	3,465,356	860,745	3,560,184	30,723	84,218	6,977	7,098	39,368	25,453	9,885	7,936
\$7,000 under \$8,000.....	815,568	1,044,850	3,888,457	767,743	3,546,366	25,220	70,324	5,123	3,335	37,872	13,730	7,934	7,934
\$8,000 under \$9,000.....	1,228,129	1,321,648	6,095,626	1,141,919	6,038,878	39,676	134,458	6,225	6,421	61,411	18,570	9,629	9,629
\$9,000 under \$10,000.....	660,452	825,409	4,968,704	634,988	4,888,738	22,848	87,752	6,253	4,490	41,183	20,861	11,587	11,587
\$10,000 under \$11,000.....	458,968	571,311	3,713,121	427,811	3,645,796	16,979	77,403	4,043	4,078	40,096	16,184	9,776	9,776
\$11,000 under \$12,000.....	210,661	210,661	1,713,341	186,128	1,451,796	10,225	58,301	1,901	3,956	33,437	11,312	6,696	6,696
\$12,000 under \$13,000.....	139,078	181,426	1,117,361	134,783	986,274	6,316	37,031	1,170	1,626	21,586	7,127	4,873	4,873
\$13,000 under \$14,000.....	78,034	100,160	786,011	66,019	515,213	6,316	37,031	1,170	1,626	21,586	7,127	4,873	4,873
\$14,000 under \$15,000.....	48,968	68,686	599,941	34,112	326,623	6,316	37,031	1,170	1,626	21,586	7,127	4,873	4,873
\$15,000 under \$16,000.....	36,185	51,627	451,889	23,415	284,578	4,399	34,132	535	1,476	12,722	23,134	5,022	5,022
\$16,000 under \$17,000.....	23,160	36,331	339,064	14,667	148,711	3,446	30,344	535	1,353	9,873	19,915	3,614	3,614
\$17,000 under \$18,000.....	19,840	29,550	287,466	10,741	122,446	3,034	24,365	755	1,598	8,204	18,027	3,142	3,142
\$18,000 under \$19,000.....	34,213	82,301	926,381	28,249	372,402	8,235	86,625	1,775	3,741	22,466	68,002	9,772	7,512
\$19,000 under \$20,000.....	24,190	38,962	540,452	1,788	138,600	4,040	59,633	769	2,610	12,464	42,625	4,352	3,484
\$20,000 under \$21,000.....	8,977	15,969	159,810	12,895	258,075	2,879	40,707	1,252	8,403	18,400	126,689	6,819	5,270
\$21,000 under \$22,000.....	1,551	2,767	186,152	4,754	14,711	152	4,762	142	2,364	1,101	39,455	1,269	1,224
\$22,000 under \$23,000.....	635	1,131	105,648	169	6,795	3	1,077	65	1,434	437	26,158	116	98
\$23,000 under \$24,000.....	682	1,240	102,885	31	1,829	3	111	17	1,731	25,879	11	13	13
\$24,000 under \$25,000.....	91	198	142,911	25	1,070	4	59	17	1,638	66,792	12	11	11
Non-taxable returns, total.....	5,245,102	7,460,177	133,757,459	4,182,171	2,272,751	897,776	303,360	110,246	383,973	306,938	41,658	45,176	45,176
No. adjusted gross income.....	117,498	158,424	426,404	16,263	18,337	3,070	5,068	67,360	146,807	13,252	96,494	13,335	12,550
Under \$500.....	3,224,204	3,486,386	1,036,615	2,962,885	941,798	124,771	43,344	71,725	16,464	38,103	16,358	11,094	11,094
\$500 under \$1,000.....	1,377,315	1,377,315	621,938	1,377,315	621,938	80,844	50,157	8,124	5,800	34,636	3,180	10,178	10,178
\$1,000 under \$1,500.....	1,136,425	659,271	659,271	379,023	376,451	19,820	46,884	6,300	6,972	30,341	12,561	3,703	3,228
\$1,500 under \$2,000.....	625,234	625,234	625,234	625,234	625,234	19,820	46,884	6,300	6,972	30,341	12,561	3,703	3,228
\$2,000 under \$2,500.....	391,445	391,445	391,445	391,445	391,445	19,820	46,884	6,300	6,972	30,341	12,561	3,703	3,228
\$2,500 under \$3,000.....	77,042	225,066	225,066	33,186	8,921	4,522	7,711	1,775	3,741	22,466	68,002	9,772	7,512
\$3,000 under \$3,500.....	3,489	49,213	100,002	11,153	31,132	2,013	3,796	468	4,008	7,358	1,498	452	452
\$3,500 under \$4,000.....	15,644	15,644	15,644	15,644	15,644	2,013	3,796	468	4,008	7,358	1,498	452	452
\$4,000 under \$4,500.....	12,977	25,134	12,977	12,977	12,977	2,013	3,796	468	4,008	7,358	1,498	452	452
\$4,500 under \$5,000.....	17,356,446	21,364,533	156,042,648	17,039,546	28,557,235	794,786	462,420	177,969	232,278	255,136	307,992	154,121	96,016
Returns \$5,000 under \$10,000.....	2,641,149	3,305,554	17,033,284	2,412,877	14,793,803	100,604	407,990	25,066	232,599	255,136	307,992	154,121	96,016
Returns \$10,000 or more.....	533,546	493,990	6,447,387	194,590	2,197,952	40,699	439,981	8,611	41,009	131,825	677,200	48,368	35,847

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 4.—SOURCES OF INCOME AND LOSS: EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE.

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued

Adjusted gross income classes	Tax withheld			Payments on 1962 declaration			Tax due at time of filing			Overpayment		
	Number of returns	Returns with excess social security tax		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
		(a)	(b)		(c)	(d)		(e)	(f)		(g)	(h)
Grand total.	16,931,191	6,945,913	7,407	1,207,850	1,534,643	1,011,971	3,701	3,308	12,164,632	667,236	424,270	148,688
Taxable returns, total.	13,667,615	6,396,167	269,236	7,924	1,024,793	1,423,466	5,976,448	993,420	8,740,771	467,512	367,119	131,779
\$200 under \$1,000.	1,177,087	115,136	9,528	3,528	6,933	6,538	135,666	1,157,380	897,370	1,030	6,093	441
\$1,000 under \$2,000.	1,903,563	389,777	47,485	47,485	81,911	33,270	436,132	1,183,468	687,576	13,339	13,339	2,112
\$2,000 under \$3,000.	1,467,079	353,177	58,776	58,776	112,977	40,370	426,132	950,478	597,576	13,339	13,339	1,640
\$3,000 under \$4,000.	1,177,764	427,363	45,596	45,596	16,435	37,915	267,764	833,965	20,470	24,330	3,435	3,435
\$4,000 under \$5,000.	1,137,463	510,627	58,936	58,936	33,160	40,075	194,131	839	511,168	48,209	3,008	3,008
\$5,000 under \$6,000.	1,008,373	538,706	55,036	55,036	22,991	49,985	140,902	7,769	447,477	40,457	3,459	3,459
\$6,000 under \$7,000.	854,600	515,036	50,788	50,788	14,303	41,488	111,902	5,467	389,608	15,465	3,564	3,564
\$7,000 under \$8,000.	706,197	469,768	44,381	44,381	11,935	32,446	93,879	5,467	389,608	15,465	3,564	3,564
\$8,000 under \$9,000.	611,320	408,400	37,915	37,915	9,827	28,083	68,777	839	30,318	30,318	3,018	3,018
\$9,000 under \$10,000.	528,330	358,330	32,763	32,763	8,435	24,315	57,338	839	24,315	24,315	2,431	2,431
\$10,000 under \$11,000.	441,326	307,673	27,764	27,764	7,764	20,000	47,764	839	20,000	20,000	2,000	2,000
\$11,000 under \$12,000.	355,983	250,254	22,445	22,445	6,254	16,191	38,254	839	16,191	16,191	1,619	1,619
\$12,000 under \$13,000.	287,179	207,179	17,913	17,913	5,179	12,740	29,179	839	12,740	12,740	1,274	1,274
\$13,000 under \$14,000.	239,443	179,443	14,443	14,443	4,443	10,000	24,443	839	10,000	10,000	1,000	1,000
\$14,000 under \$15,000.	197,179	147,179	11,179	11,179	3,179	8,000	19,179	839	8,000	8,000	800	800
\$15,000 under \$20,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$20,000 under \$25,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$25,000 under \$30,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$30,000 under \$35,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$35,000 under \$40,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$40,000 under \$45,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$45,000 under \$50,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$50,000 under \$100,000.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
\$100,000 or more.	1,177,087	624,361	3,003	3,003	43,165	130,721	35,648	47,687	32,053	32,053	3,205	3,205
Not taxable returns, total.	3,263,576	199,446	1,013	13	86,366	31,177	273,693	8,791	7,703	3,894,731	112,692	46,951
Net adjusted gross income.	15,260	3,486	(2)	(2)	15,425	10,976	9,083	632	-	21,866	3,391	7,385
Under \$200.	6,807,101	107,326	9,476	9,476	1,596	60,925	1,816	1,816	107,646	6,848	901	901
\$200 under \$1,000.	5,600,483	38,313	9,379	9,379	1,446	65,311	2,666	2,666	38,610	5,194	950	950
\$1,000 under \$2,000.	2,867,284	11,813	11,436	11,436	1,367	41,181	1,483	1,483	11,483	1,367	1,367	1,367
\$2,000 under \$3,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$3,000 under \$4,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$4,000 under \$5,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$5,000 under \$6,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$6,000 under \$7,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$7,000 under \$8,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$8,000 under \$9,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$9,000 under \$10,000.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
\$10,000 or more.	2,267,339	5,735	10,709	10,709	2,277	3,697	476	476	5,735	6,611	1,300	1,300
Returns under \$5,000.	14,367,436	3,762,771	37,913	37,913	537,467	133,483	4,338,913	916	4,338,913	719,766	229,480	35,352
Returns \$5,000 under \$10,000.	7,397,451	2,420,566	198,948	198,948	342,634	216,036	1,659,301	386,091	1,659,301	386,091	104,182	24,099
Returns \$10,000 or more.	1,900,260	412,369	1,565	1,565	227,758	1,084,934	230,380	595,469	230,380	595,469	76,605	67,487

See text for "Explanation of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative "Other sources."

NOTE: Dollar may not add to total because of rounding.

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES

Taxable and nontaxable returns

4-1. Listed PT-2 income classes	Number of returns	Size of 1962-life income or loss									
		Under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500	
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
ENTRERS WITH CATEGORIES AND VALUES (NET)											
Total	55,076,240	624,219	33,931	740,684	110,547	726,101	180,879	720,349	230,146	732,236	327,693
10. Adjusted gross income											
Under \$600.....	99,764	10,168	487	69,998	1,029	67,771	1,544	4,743	3,690	1,618	1,977
\$600 under \$1,000.....	2,437,040	423,374	24,933	579,169	89,122	547,345	167,904	476,364	200,324	638,365	197,925
\$1,000 under \$2,000.....	1,160,969	236,523	12,216	228,875	31,399	215,734	3,681	19,084	6,612	12,803	7,101
\$2,000 under \$3,000.....	2,640,969	18,559	985	18,667	2,812	15,270	3,767	19,489	6,788	13,602	17,602
\$3,000 under \$4,000.....	2,618,242	17,138	776	13,157	1,954	13,705	3,840	10,842	3,795	10,422	4,966
\$4,000 under \$5,000.....	2,796,427	16,737	771	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$5,000 under \$6,000.....	1,907,955	15,027	1,038	19,555	2,844	15,405	3,610	14,878	3,146	13,218	4,932
\$6,000 under \$7,000.....	15,397	1,680	124	1,763	247	1,714	4,774	3,777	3,495	3,776	3,776
\$7,000 under \$8,000.....	20,424,780	15,611	1,696	15,097	3,507	15,755	4,687	17,077	15,344	17,444	6,742
\$8,000 under \$10,000.....	4,326,874	10,047	643	6,360	908	5,258	1,477	4,774	4,212	4,212	1,374
\$10,000 under \$15,000.....	3,796	3,796	179	3,045	141	1,538	339	2,373	199	1,722	392
\$15,000 under \$20,000.....	3,529	3,529	141	1,947	270	1,642	385	1,668	562	1,177	513
\$20,000 under \$30,000.....	351,200	2,058	141	1,379	310	80	113	284	122	1,104	789
\$30,000 under \$40,000.....	79,468	18	36	36	10	34	11	32	12	143	107
\$40,000 under \$50,000.....	10,364	40	31	36	2	13	4	16	4	47	34
\$50,000 under \$60,000.....	3,424	14	1	15	2	3	13	4	2	43	31
\$60,000 under \$70,000.....	245	3	(1)	1	2	1	2	2	13	2	2
\$70,000 or more.....	245	3	(1)	2	1	1	(1)	1	2	2	2
RETURNS WITH DIVIDENDS (AFTER EXCLUSIONS)											
Total	6,230,564	146,049	67,676	148,956	107,670	147,408	119,246	135,313	112,663	277,084	124,361
10. Adjusted gross income											
Under \$600.....	175,762	18,740	1,446	12,548	213	7,749	1,004	2,793	922	6,180	7,015
\$600 under \$1,000.....	129,265	26,596	1,504	18,457	1,730	10,678	2,654	3,686	1,963	3,313	1,474
\$1,000 under \$2,000.....	230,725	40,739	2,464	25,450	3,133	23,434	4,225	12,897	4,377	17,111	4,068
\$2,000 under \$3,000.....	270,428	27,428	1,158	23,725	3,377	15,264	4,792	12,985	4,397	13,672	5,226
\$3,000 under \$4,000.....	330,132	33,013	1,977	25,203	4,203	18,112	3,345	8,339	2,997	9,232	3,260
\$4,000 under \$5,000.....	330,132	33,013	1,977	25,203	4,203	18,112	3,345	8,339	2,997	9,232	3,260
\$5,000 under \$6,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$6,000 under \$7,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$7,000 under \$8,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$8,000 under \$10,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$10,000 under \$15,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$15,000 under \$20,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$20,000 under \$30,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$30,000 under \$40,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$40,000 under \$50,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$50,000 under \$60,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$60,000 under \$70,000.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941
\$70,000 or more.....	133,257	13,326	776	11,758	1,652	11,070	3,912	11,042	3,712	8,870	4,941

Footnotes: at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

{Taxable and nontaxable returns}

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 6. —SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

Number of returns	Size of specific income or loss										Total							
	Under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500			\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000		Amount
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
34,796,576	220,846	5,864,384	317,806	1,404,593	344,584	1,006,818	348,788	709,690	315,849	1,793,683	1,257,544	709,216	859,260	332,318	676,972	676,972	676,972	
22,041	1,226	14,010	1,994	8,642	2,106	8,205	2,815	2,946	2,946	10,152	10,152	1,128	1,128	3,600	3,600	3,600	3,600	
92,000	3,000	57,310	4,000	13,860	10,769	39,461	13,492	22,112	18,525	49,377	68,515	2,940	3,332	1,600	1,600	1,600	1,600	
1,000	100	1,000	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
88,810	6,533	88,810	12,709	78,398	19,155	16,490	38,254	17,052	93,378	66,151	67,119	67,119	79,713	79,713	79,713	79,713	79,713	
579,419	139,274	92,258	13,402	96,381	13,969	54,992	18,641	40,172	17,640	102,686	70,295	47,431	57,713	38,941	66,257	66,257	66,257	
547,988	5,876	76,342	11,128	53,017	13,093	42,893	15,076	34,843	15,648	100,884	76,058	47,512	57,729	19,162	33,275	33,275	33,275	
42,500	5,884	144,918	11,127	49,284	12,122	44,330	15,507	63,539	13,208	65,579	42,618	34,889	42,618	25,255	43,375	43,375	43,375	
1,044,167	349,389	147,436	21,275	123,008	30,503	79,554	27,998	56,356	54,142	101,968	53,779	64,238	64,238	25,568	64,116	64,116	64,116	
1,131,854	459,363	178,859	15,863	114,424	28,250	104,741	36,471	109,977	128,610	169,376	181,944	181,944	224,433	155,170	155,170	155,170	155,170	
5,728,267	2,776,744	867,134	123,134	531,425	123,688	356,353	121,167	247,171	109,977	346,546	386,376	181,944	224,433	64,423	155,170	155,170	155,170	
2,426,687	1,077,932	40,995	55,376	218,279	53,363	142,486	49,300	100,443	44,792	261,713	184,831	98,421	119,915	48,272	119,915	119,915	119,915	
696,256	235,149	102,723	14,793	84,966	13,104	74,862	14,313	34,921	14,313	42,829	34,921	28,791	34,921	14,313	34,921	34,921	34,921	
1,000	100	1,000	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
42,783	6,897	42,783	6,897	31,807	7,879	24,775	8,639	20,283	9,996	68,409	49,130	38,079	49,130	28,791	42,783	42,783	42,783	
429,468	7,482	3,020	1,024	1,432	1,432	1,432	1,804	1,432	1,944	15,417	11,345	12,425	12,425	7,202	12,425	12,425	12,425	
109,417	454	6,686	99	563	133	500	173	292	175	1,682	1,230	1,168	1,168	978	1,097	1,097	1,097	
13,768	906	39	27	138	33	119	40	125	56	491	358	362	362	280	490	490	490	
4,424	277	12	186	27	138	33	119	40	111	50	394	294	300	295	280	387	387	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

		Size of specific income or loss—Continued													
		\$2,000 under \$2,500	\$2,500 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 or more	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
ADJUSTED GROSS INCOME CLASSES		Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
RETURNS WITH INTEREST RECEIVED															
Total.....		209,890	446,976	128,531	351,569	147,222	506,168	70,438	314,279	101,944	680,289	27,342	390,256	3,213	101,759
No adjusted gross income.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$500.....		>2,000	11,593	3,954	10,647	9,121	9,411	2,115	9,411	3,473	20,326	(1)	(1)	(1)	(1)
\$500 under \$1,000.....		19,575	43,081	12,870	24,997	10,266	10,266	3,167	13,669	21,111	135,462	(1)	(1)	(1)	(1)
\$1,000 under \$2,000.....		25,633	40,236	14,770	24,997	10,266	10,266	3,167	13,669	21,111	135,462	(1)	(1)	(1)	(1)
\$2,000 under \$3,000.....		18,072	40,313	10,690	29,375	15,158	53,483	21,805	97,919	21,111	135,462	(1)	(1)	(1)	(1)
\$3,000 under \$4,000.....		48,439	107,890	31,700	86,767	34,268	116,223	21,805	97,919	21,111	135,462	(1)	(1)	(1)	(1)
\$4,000 under \$5,000.....		28,493	63,372	17,370	47,545	21,375	74,481	11,945	53,101	18,532	135,738	2,376	38,050	(1)	(1)
\$5,000 under \$10,000.....		16,160	36,054	10,280	28,204	14,185	49,017	7,433	33,016	12,457	83,233	2,847	37,418	(1)	(1)
\$10,000 under \$20,000.....		9,978	22,228	6,893	18,817	8,763	30,188	5,110	24,786	9,156	61,941	2,810	40,180	(1)	(1)
\$20,000 under \$25,000.....		1,857	4,252	1,342	3,740	1,877	13,992	1,813	10,899	22,597	157,382	9,450	135,599	1,011	30,596
\$25,000 under \$50,000.....		5,489	12,567	4,251	11,611	6,659	25,960	4,319	21,614	10,143	70,521	1,509	58,178	1,006	31,336
\$50,000 under \$100,000.....		733	1,645	632	1,725	1,006	3,490	676	3,022	1,894	13,404	1,330	20,608	385	13,010
\$100,000 under \$150,000.....		214	420	177	213	1,072	290	1,118	667	4,763	554	8,646	208	7,991	71
\$150,000 under \$200,000.....		214	420	177	213	1,072	290	1,118	667	4,763	554	8,646	208	7,991	71
\$200,000 under \$1,000,000.....		16	36	13	36	56	496	34	1,150	813	163	2,664	76	2,663	51
\$1,000,000 or more.....		10	23	11	30	12	43	18	80	23	161	66	1,132	59	2,112
RETURNS WITH BUSINESS, FARM, OR PROFESSION															
Total.....		465,822	1,044,055	383,661	1,053,211	632,270	2,194,650	459,101	2,060,847	935,009	6,451,309	473,909	7,064,254	95,397	3,169,131
No adjusted gross income.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$500.....		1,921	3,252	1,220	3,302	864	2,797	2,797	2,797	2,126	8,240	1,124	15,920	(1)	(1)
\$500 under \$1,000.....		3,755	8,336	2,401	6,440	1,201	4,310	2,840	10,550	2,140	13,094	(1)	(1)	(1)	(1)
\$1,000 under \$2,000.....		18,674	42,331	4,722	12,800	3,208	10,639	8,231	36,397	3,072	18,395	(1)	(1)	(1)	(1)
\$2,000 under \$3,000.....		66,182	147,996	30,664	87,804	21,086	111,086	23,387	106,436	10,897	69,362	505	16,084	(1)	(1)
\$3,000 under \$4,000.....		36,330	81,395	38,449	106,025	110,264	392,862	138,859	485,805	729,577	4,900,105	8,877	103,607	(1)	(1)
\$4,000 under \$5,000.....		80,454	185,456	70,495	193,522	138,859	485,805	176,735	776,376	729,577	4,900,105	8,877	103,607	(1)	(1)
\$5,000 under \$10,000.....		16,570	37,211	14,735	40,581	26,769	93,138	26,793	121,219	137,014	1,060,383	203,497	2,433,764	(1)	(1)
\$10,000 under \$20,000.....		3,977	8,895	3,647	10,045	6,503	22,866	5,122	26,654	29,119	218,519	133,362	2,078,245	(1)	(1)
\$20,000 under \$25,000.....		2,009	4,537	1,604	4,425	2,677	9,110	2,477	10,989	10,184	76,220	86,613	1,548,456	(1)	(1)
\$25,000 under \$50,000.....		1,586	3,549	1,381	3,782	3,013	10,938	2,324	10,968	10,968	89,757	43,084	864,931	(1)	(1)
\$50,000 under \$100,000.....		1,398	732	798	1,381	213	1,783	412	1,866	1,467	11,568	5,353	59,514	(1)	(1)
\$100,000 under \$150,000.....		41	91	35	96	49	167	60	270	196	1,417	331	5,281	251	9,075
\$150,000 under \$200,000.....		11	21	11	33	19	69	14	64	97	612	1,027	1,927	67	2,108
\$200,000 under \$500,000.....		1	2	1	3	1	18	1	5	2	32	8	130	5	167
\$500,000 or more.....		2	4	2	5	—	—	1	4	2	12	7	130	5	167
Total.....		82,827	184,908	117,008	318,660	166,128	286,674	39,337	177,773	59,884	408,337	27,717	406,435	6,401	221,421
No adjusted gross income.....		19,633	43,911	15,759	42,934	21,865	75,937	15,973	71,890	31,409	216,822	14,996	212,270	3,662	127,209
Under \$10,000.....		5,862	12,431	32,212	87,939	38,771	121,975	18,016	86,843	17,778	116,861	5,203	77,866	633	21,546
\$10,000 under \$20,000.....		1,624	3,645	914	2,497	1,566	4,412	1,311	5,077	3,045	21,910	2,292	35,319	610	21,310
\$20,000 under \$50,000.....		475	1,055	550	1,470	756	2,636	1,531	2,442	1,722	12,462	2,649	35,268	1,024	36,266
\$50,000 or more.....		1,398	732	798	1,381	213	1,783	412	1,866	1,467	11,568	5,353	59,514	(1)	(1)

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and Explanation of Classification and Terms.

Taxable and nontaxable returns}

See text for "Description of the Data" and "Explanation of Classifications and Terms."

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

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Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with two sources ¹ —Continued										Returns with three sources ²									
	Salaries and wages (net) and other income (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Business, farm, or profession net profit (or loss) and capital gain (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)	Capital gain (or loss) and other income (for loss)
Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns
(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
9,939,854	71,034,706	5,352,266	138,500	1,034,410	142,009	871,665	101,494	896,066	1,392,091	6,131,161	1,481,091	992,157	1,303,397	7,973,126	275,808	486,277	257,019	13,699	73,737	13,699
9,939,854	69,886,218	5,097,677	136,700	1,024,410	142,009	871,665	101,494	896,066	1,392,091	6,131,161	1,481,091	992,157	1,303,397	7,973,126	275,808	486,277	257,019	13,699	73,737	13,699
30,295	23,671	8,970	2,401	1,458	1,871	24,861	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532
99,682	98,554	27,907	4,622	4,138	1,871	24,861	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532
126,582	183,576	37,196	8,605	11,930	3,443	35,269	45,680	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532
136,977	290,271	64,747	11,207	20,566	4,093	44,979	74,456	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532	21,532	4,328	21,532
213,358	437,449	96,128	11,160	29,329	5,213	49,422	101,456	31,134	31,134	27,412	13,255	62,601	62,601	10,033	12,911	4,284	1,794	4,714	1,794	4,714
264,682	768,923	82,715	12,207	31,633	7,527	57,967	139,916	42,378	42,378	32,131	16,714	76,014	76,014	13,485	16,714	5,099	2,106	4,714	2,106	4,714
311,802	1,025,243	127,403	11,807	38,893	8,227	67,205	158,244	49,388	49,388	38,789	20,213	92,912	92,912	16,457	20,213	6,106	2,406	5,106	2,406	5,106
363,096	1,924,456	171,119	11,240	44,982	8,383	72,366	205,707	40,500	40,500	27,481	16,397	109,977	109,977	13,665	16,397	4,646	1,794	4,714	1,794	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,091,131	6,638,315	11,729	71,912	14,310	84,314	34,635	34,635	27,932	247,932	41,455	22,760	33,007	199,469	2,495	3,942	1,426	4,714	1,426	4,714
45,000 under \$10,000	1,09																			

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with three sources ¹ —Continued										Returns with four sources ²									
	Salaries and wages (net), business, farm, or profession net profit (or loss), and all other income (or loss) ³					Business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss) ³					Salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss) ³					Business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss) ³				
	Number of returns	Salaries and wages (net) (thousand dollars)	All other income (or loss) ³ (thousand dollars)	Capital gain (or loss) ³ (thousand dollars)	Business, farm, or profession net profit (or loss) ³ (thousand dollars)	Number of returns	Salaries and wages (net) (thousand dollars)	All other income (or loss) ³ (thousand dollars)	Capital gain (or loss) ³ (thousand dollars)	Business, farm, or profession net profit (or loss) ³ (thousand dollars)	Number of returns	Salaries and wages (net) (thousand dollars)	All other income (or loss) ³ (thousand dollars)	Capital gain (or loss) ³ (thousand dollars)	Business, farm, or profession net profit (or loss) ³ (thousand dollars)	Number of returns	Salaries and wages (net) (thousand dollars)	All other income (or loss) ³ (thousand dollars)	Capital gain (or loss) ³ (thousand dollars)	Business, farm, or profession net profit (or loss) ³ (thousand dollars)
Grated total:	1,432,074	5,909,774	2,154,334	2,222,226	720,134	2,431,377	34,200,188	2,016,237	1,991,915	5,988,838	821,351	3,317,279	1,429,421	2,462,160	644,259	3,792,939	1,792,134	1,479,167	1,792,134	1,479,167
taxable returns, total:	1,110,772	6,245,080	2,222,226	720,134	2,431,377	34,200,188	2,016,237	1,991,915	5,988,838	821,351	3,317,279	1,429,421	2,462,160	644,259	3,792,939	1,792,134	1,479,167	1,792,134	1,479,167	
\$400 under \$1,000.....	3,275	6,743	1,992	765	1,048	6,711	3,736	4,163	1,458	5,537	3,305	1,126	2,426	2,135	2,431	342	330	15	330	
\$1,000 under \$2,000.....	7,664	6,743	3,892	3,276	20,775	21,140	171	11,340	1,458	9,941	4,702	6,394	4,136	6,034	5,901	427	2,361	15	427	
\$2,000 under \$3,000.....	12,073	19,662	7,152	7,211	17,792	34,160	46	11,340	1,458	17,423	18,616	1,312	24,632	18,738	1,108	1,792	2,679	1,792	2,679	
\$3,000 under \$4,000.....	32,899	61,400	17,775	10,110	22,669	36,430	4,793	10,769	22,933	35,552	6,714	23,442	12,207	20,782	1,591	2,464	4,146	2,464	4,146	
\$4,000 under \$5,000.....	41,478	31,167	12,401	37,707	37,707	4,443	2,476	46,888	24,990	13,951	23,442	13,951	23,442	13,951	23,442	13,951	23,442	13,951	23,442	
\$5,000 under \$6,000.....	31,224	31,224	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	18,789	
\$6,000 under \$7,000.....	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	6,701	
\$7,000 under \$8,000.....	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	234,071	
\$8,000 under \$9,000.....	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	531,693	
\$9,000 under \$10,000.....	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	139,104	
\$10,000 under \$11,000.....	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	421,341	
\$11,000 under \$12,000.....	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	370,489	
\$12,000 under \$13,000.....	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	115,157	
\$13,000 under \$14,000.....	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	270,502	
\$14,000 under \$15,000.....	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	75,243	
\$15,000 under \$20,000.....	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	269,681	
\$20,000 under \$30,000.....	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	20,562	
\$30,000 under \$50,000.....	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	
\$50,000 under \$100,000.....	192	192	192	192	192	192	192	192	192	192	192	192	192	192	192	192	192	192	192	
\$100,000 under \$200,000.....	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	
\$200,000 under \$400,000.....	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	
\$400,000 under \$1,000,000.....	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Non-taxable returns, total:	181,307	350,094	370,342	27,887	125,840	275,926	22,322	43,351	20,349	3,177,631	234,241	218,262	76,256	177,900	5,117,414	57,212	-6,665	-6,665	-6,665	
No adjusted gross income.....	27,644	55,034	1,111,997	626,142	9,648	29,727	1,576	645,701	34,476	2,697,396	103,768	11,600	12,391	23,425	349,139	20,420	77,660	77,660	77,660	
Under \$600.....	12,334	37,059	61,061	11,724	7,611	41,970	2,466	513,338	21,266	2,697,396	103,768	11,600	12,391	23,425	349,139	20,420	77,660	77,660	77,660	
\$600 under \$1,000.....	14,651	10,423	2,225	3,756	10,423	3,756	10,423	3,756	10,423	3,756	10,423	3,756	10,423	3,756	10,423	3,756	10,423	10,423	10,423	
\$1,000 under \$2,000.....	25,715	34,766	2,272	2,699	20,123	20,288	1,269	12,015	21,443	14,274	10,493	18,597	7,703	6,796	2,493	2,445	2,445	2,445	2,445	
\$2,000 under \$3,000.....	12,743	30,094	2,896	7,446	15,777	18,109	3,607	12,435	20,568	17,963	13,994	15,254	7,371	12,407	1,965	1,950	1,950	1,950	1,950	
\$3,000 under \$4,000.....	39,104	39,104	7,929	7,929	10,771	12,119	4,295	12,130	15,899	5,484	16,480	9,304	17,978	2,776	1,218	1,218	1,218	1,218	1,218	
\$4,000 under \$5,000.....	11,161	36,519	10,078	1,668	10,078	22,010	1,668	12,131	12,011	14,070	6,760	9,938	8,337	10,444	3,638	1,493	1,493	1,493	1,493	
\$5,000 under \$6,000.....	7,813	3,003	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	
\$6,000 under \$7,000.....	4,403	18,003	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	
\$7,000 under \$8,000.....	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	
\$8,000 under \$9,000.....	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	
\$9,000 or more.....	17,710	49,256	14,245	5,931	14,245	30,770	13,097	13,097	10,946	15,181	30,336	49,645	6,133	34,339	13,298	18,489	18,489	18,489	18,489	
Returns under \$5,000.....	466,483	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	110,924	
\$5,000 under \$10,000.....	631,711	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	2,185,737	
Returns \$10,000 or more.....	265,927	2,455,971	1,850,952	380,327	1,565,931	7,429,849	1,899,157	5,076,268	271,912	4,135,733	1,048,262	262,298	2,695,006	1,964,122	634,640	1,779,483	1,779,483	1,779,483	1,779,483	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹ Patterns of income were determined using all sources of income and loss except "Other sources" (as defined on page 1).

² "All other income (or loss)" for this table means the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, business, farm, or profession net profit (or loss), and capital gain (or loss). This net amount also excludes "Other sources" (as defined on page 1).

³ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

⁴ Not losses exceeded net profit.

⁵ Losses exceeded income.

⁶ Not losses exceeded net profit.

⁷ NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 8.—SALARIES AND WAGES (NET) AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES BY ADJUSTED GROSS INCOME CLASSES

(Taxable and nontaxable amounts)

Adjusted gross income classes	Number of returns with salaries and wages (net)	Amount of salaries and wages (net) (Thousand dollars)	Adjusted gross income (Thousand dollars)	Salaries and wages (net) as a percent of adjusted gross income					
				Under 10 percent		10 under 20 percent		20 under 30 percent	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	55,196,240	283,172,515	130,750,925	176,134	208,620	401,274	169,270	153,387	867,441
No adjusted gross income.....	99,764	249,642	2376,833	-	-	-	-	-	-
Under \$600.....	1,347,409	1,145,176	1,106,572	2,162	135	7,374	425	9,716	885
\$600 under \$1,000.....	2,397,626	1,882,882	1,914,876	18,966	713	15,116	713	15,068	3,544
\$1,000 under \$1,500.....	3,161,425	3,844,997	3,915,168	31,994	2,330	26,021	2,913	21,911	16,872
\$1,500 under \$2,000.....	2,641,960	4,382,371	4,611,646	32,583	2,926	31,166	7,914	25,331	11,092
\$2,000 under \$2,500.....	2,698,394	5,303,736	6,084,507	34,149	3,954	26,279	8,311	23,651	12,827
\$2,500 under \$3,000.....	2,799,227	7,311,053	7,968,010	38,572	4,816	26,934	1,863	26,667	18,132
\$3,000 under \$3,500.....	2,932,348	9,144,197	9,537,284	36,435	4,654	23,648	11,393	22,079	18,463
\$3,500 under \$4,000.....	2,879,007	10,301,548	10,786,922	31,667	5,089	24,987	14,132	23,666	19,136
\$4,000 under \$4,500.....	2,853,252	11,679,938	12,126,498	29,566	5,713	19,174	12,229	21,644	23,648
\$4,500 under \$5,000.....	2,849,544	12,988,646	13,533,161	29,149	6,911	15,332	16,431	15,606	18,586
\$5,000 under \$6,000.....	5,747,534	30,440,811	31,588,166	42,351	9,682	29,381	24,434	28,194	38,106
\$6,000 under \$7,000.....	5,164,731	31,025,132	32,838,287	34,600	8,428	22,781	22,462	19,308	31,637
\$7,000 under \$8,000.....	4,109,488	29,476,591	30,685,082	28,977	6,796	18,235	17,786	15,012	28,203
\$8,000 under \$9,000.....	2,476,946	24,801,861	26,074,176	17,377	7,377	17,586	16,967	16,402	16,904
\$9,000 under \$10,000.....	2,284,197	20,307,124	21,406,053	15,173	6,619	11,235	15,804	13,091	31,307
\$10,000 under \$11,000.....	1,686,514	16,603,118	17,593,889	15,246	6,162	10,463	16,231	9,565	25,231
\$11,000 under \$12,000.....	1,152,257	12,397,266	13,212,475	14,427	2,994	8,324	19,228	8,327	24,263
\$12,000 under \$13,000.....	777,412	8,966,184	9,683,442	11,546	2,676	5,876	10,566	7,647	22,174
\$13,000 under \$14,000.....	527,377	6,468,921	7,079,693	7,113	2,968	5,416	11,688	4,967	16,904
\$14,000 under \$15,000.....	386,958	4,923,453	5,511,379	7,727	9,399	5,181	11,381	5,813	21,234
\$15,000 under \$20,000.....	847,786	12,195,195	14,172,437	34,118	24,921	16,588	42,197	17,661	74,232
\$20,000 under \$25,000.....	288,426	4,882,682	6,398,834	17,452	14,443	9,266	34,708	11,681	61,722
\$25,000 under \$50,000.....	351,200	7,659,184	11,642,321	34,453	45,978	20,297	103,257	17,517	146,856
\$50,000 under \$100,000.....	7,468	2,841,434	5,229,256	11,066	3,556	6,546	66,993	5,787	97,443
\$100,000 under \$150,000.....	16,264	56,331	3,628,812	2,145	11,798	1,267	22,529	3,691	26,942
\$150,000 under \$200,000.....	3,254	189,629	926,439	839	6,113	566	28,871	439	18,823
\$200,000 under \$500,000.....	3,209	411,801	543,436	1,320	15,717	681	26,723	412	27,666
\$500,000 under \$1,000,000.....	545	37,693	361,658	368	11,160	108	9,563	30	4,549
\$1,000,000 or more.....	229	14,164	435,787	216	11,115	9	1,911	2	640
Returns under \$5,000.....	28,744,165	68,644,376	71,927,585	278,288	34,197	210,541	81,227	264,415	133,085
Returns \$5,000 under \$10,000.....	26,252,796	136,815,921	142,591,641	136,871	41,222	99,218	104,336	89,896	151,778
Returns \$10,000 or more.....	6,111,285	77,992,218	96,231,699	153,775	193,207	91,615	38,712	89,082	575,686

Salaries and wages (net) as a percent of adjusted gross income—Continued

Adjusted gross income classes	30 under 40 percent		40 under 50 percent		50 under 60 percent		60 under 70 percent		70 under 80 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	416,630	1,264,133	479,304	1,804,181	554,339	2,484,958	685,277	3,461,106	977,286	5,845,812
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	9,749	1,568	16,935	1,879	14,493	2,979	17,586	4,853	20,793	5,716
\$600 under \$1,000.....	10,142	4,628	26,373	7,596	23,824	10,436	26,041	10,315	23,463	14,383
\$1,000 under \$1,500.....	21,988	9,552	29,863	17,971	30,937	21,412	28,369	23,421	42,293	40,073
\$1,500 under \$2,000.....	29,178	17,826	41,152	24,756	37,510	36,192	42,625	46,713	49,780	64,236
\$2,000 under \$2,500.....	29,217	29,954	29,922	34,641	37,523	49,992	36,355	52,998	43,432	73,987
\$2,500 under \$3,000.....	21,361	28,358	37,016	45,531	42,224	41,431	54,744	43,133	88,869	88,869
\$3,000 under \$3,500.....	24,831	38,417	51,330	31,346	26,441	42,665	32,487	68,994	43,655	107,347
\$3,500 under \$4,000.....	29,416	37,676	26,473	34,802	23,234	27,687	37,671	91,104	48,415	136,981
\$4,000 under \$4,500.....	17,569	25,791	17,566	33,635	26,781	62,842	31,652	85,383	42,102	134,583
\$4,500 under \$5,000.....	18,986	31,288	19,486	26,146	26,146	32,637	11,624	51,336	183,259	183,259
\$5,000 under \$6,000.....	27,328	53,123	34,382	86,336	42,366	128,434	98,514	211,297	54,316	356,364
\$6,000 under \$7,000.....	19,724	29,284	29,771	86,382	35,850	126,478	46,877	264,707	76,894	376,077
\$7,000 under \$8,000.....	18,448	48,581	26,305	89,916	32,734	134,779	44,833	171,214	77,321	436,728
\$8,000 under \$9,000.....	14,866	44,558	21,098	81,337	28,467	132,516	42,119	233,336	67,784	434,170
\$9,000 under \$10,000.....	15,861	53,698	21,106	88,643	19,914	104,190	32,175	211,085	51,009	370,115
\$10,000 under \$11,000.....	11,139	37,102	14,427	66,795	17,604	101,343	24,728	169,419	37,753	298,311
\$11,000 under \$12,000.....	12,365	37,702	12,972	63,037	14,680	89,144	17,729	132,845	226,107	226,107
\$12,000 under \$13,000.....	34,393	34,393	16,948	26,963	16,931	76,988	13,982	113,632	26,515	193,254
\$13,000 under \$14,000.....	6,864	32,628	8,961	51,952	9,773	71,450	11,213	98,868	16,344	165,934
\$14,000 under \$15,000.....	6,753	34,399	6,796	54,526	7,259	58,704	8,627	81,764	14,285	155,892
\$15,000 under \$20,000.....	21,628	128,851	16,869	153,241	23,975	223,655	31,111	340,114	41,657	536,625
\$20,000 under \$25,000.....	9,992	77,413	11,417	105,889	13,181	195,784	16,282	306,936	19,745	329,452
\$25,000 under \$50,000.....	18,132	212,697	18,521	285,469	21,659	462,923	22,328	499,893	27,124	681,898
\$50,000 under \$100,000.....	5,137	112,112	5,913	177,609	7,984	212,455	6,705	296,669	7,174	348,825
\$100,000 under \$150,000.....	952	41,408	942	56,218	942	56,218	747	97,389	718	63,625
\$150,000 under \$200,000.....	376	21,193	274	24,388	181	16,390	177	19,446	140	17,710
\$200,000 under \$500,000.....	286	2,441	176	2,454	60	13,643	92	14,861	87	17,570
\$500,000 under \$1,000,000.....	15	2,146	6	1,508	1	1,341	2	651	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	210,234	201,744	238,111	269,337	276,796	379,825	318,917	542,401	428,397	549,424
Returns \$5,000 under \$10,000.....	96,424	264,444	133,612	432,714	158,361	626,397	224,138	1,463,272	397,924	1,967,463
Returns \$10,000 or more.....	97,978	910,449	107,132	1,102,120	124,822	1,478,690	152,222	2,135,433	211,975	3,028,125

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 8.—SALARIES AND WAGES (NET) AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]										
Salaries and wages (net) as a percent of adjusted gross income—Continued										
Adjusted gross income classes	80 under 85 percent		85 under 90 percent		90 under 95 percent		95 under 96 percent		96 under 97 percent	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total.....	765,453	4,216,168	1,138,668	7,687,734	2,078,763	14,912,855	671,476	4,974,766	835,988	6,333,173
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	16,196	3,266	14,667	4,453	21,591	6,951	5,563	2,232	9,617	3,883
\$600 under \$1,000.....	19,538	13,113	23,668	16,771	27,713	21,308	10,777	8,168	11,967	9,654
\$1,000 under \$2,000.....	39,490	45,511	39,667	43,115	62,338	72,863	16,427	16,966	26,198	24,389
\$2,000 under \$3,000.....	25,428	37,111	34,924	54,181	47,169	67,874	12,298	20,474	12,664	21,694
\$3,000 under \$4,000.....	21,113	55,721	37,352	74,777	41,291	103,820	8,930	19,243	14,143	36,891
\$4,000 under \$5,000.....	37,493	64,946	51,612	125,138	154,823	17,295	45,777	24,155	41,239	54,393
\$5,000 under \$6,000.....	36,525	96,255	51,462	146,316	81,377	243,316	23,686	71,674	25,752	81,036
\$6,000 under \$7,000.....	44,258	131,946	45,782	151,747	96,156	131,131	22,566	81,132	31,697	115,801
\$7,000 under \$8,000.....	38,113	126,386	51,978	212,139	99,275	391,664	36,819	129,339	29,185	119,851
\$8,000 under \$9,000.....	38,314	154,333	57,439	237,277	111,762	488,464	41,689	188,596	46,501	214,601
\$9,000 under \$10,000.....	76,413	346,933	128,391	621,221	218,557	78,262	404,596	161,535	544,143	544,143
\$10,000 under \$11,000.....	78,737	379,373	169,057	621,194	252,853	1,523,115	82,998	511,746	92,679	581,136
\$11,000 under \$12,000.....	74,394	347,975	168,643	714,361	244,078	1,418,789	69,203	412,463	85,146	617,926
\$12,000 under \$13,000.....	65,558	365,653	86,463	621,361	129,466	1,255,596	58,747	375,664	77,997	636,415
\$13,000 under \$14,000.....	55,814	289,469	59,169	453,464	121,913	1,071,653	46,163	420,521	55,647	537,768
\$14,000 under \$15,000.....	28,767	248,084	43,609	426,781	111,695	976,957	36,528	366,169	48,466	489,593
\$15,000 under \$16,000.....	21,711	205,948	35,661	353,661	76,454	815,188	27,226	298,123	36,122	400,762
\$16,000 under \$17,000.....	17,646	179,965	26,764	292,051	56,741	654,744	19,684	234,368	26,697	314,507
\$17,000 under \$18,000.....	13,281	148,007	21,273	251,777	41,712	523,434	13,156	169,448	18,282	238,616
\$18,000 under \$19,000.....	11,818	125,768	17,697	226,344	31,623	417,561	9,863	136,663	14,566	202,387
\$19,000 under \$20,000.....	7,862	78,372	14,099	161,132	21,918	243,779	24,566	79,396	36,425	406,821
\$20,000 under \$25,000.....	17,262	297,825	18,236	359,665	27,208	561,418	7,302	152,127	9,500	203,641
\$25,000 under \$30,000.....	18,261	504,869	23,396	698,866	31,415	955,665	7,812	241,175	9,334	296,811
\$30,000 under \$40,000.....	4,805	424,246	7,785	809,338	5,407	315,565	1,267	75,655	1,268	75,456
\$40,000 under \$50,000.....	252	27,126	334	36,310	366	39,378	68	7,644	8	9,219
\$50,000 under \$60,000.....	73	11,191	71	14,498	84	13,114	8	1,297	10	1,681
\$60,000 under \$70,000.....	32	7,339	42	7,479	39	6,439	1	1,079	8	1,365
\$70,000 under \$80,000.....	1	1,868	1	720	4	4,697	-	-	-	1,868
\$80,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	315,221	745,288	414,914	1,071,142	449,686	1,876,156	187,993	578,825	225,859	685,238
Returns \$5,000 under \$10,000.....	293,778	1,717,553	485,664	3,646,234	979,987	6,507,611	335,335	2,316,617	415,198	2,917,322
Returns \$10,000 or more.....	156,394	2,733,327	238,101	3,970,258	449,296	6,529,089	147,562	2,086,124	194,171	2,736,613

Salaries and wages (net) as a percent of adjusted gross income—Continued										
Adjusted gross income classes	97 under 98 percent		98 under 99 percent		99 under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total.....	1,159,987	8,840,251	1,711,782	14,333,444	3,859,759	41,173,427	35,715,696	154,191,354	2,761,961	20,366,726
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	14,775	2,404	9,923	4,916	11,961	5,646	3,191,766	1,041,519	53,866	78,961
\$600 under \$1,000.....	12,666	7,907	12,339	13,320	21,279	17,143	2,198,661	1,611,618	41,563	79,891
\$1,000 under \$2,000.....	17,766	11,466	21,614	26,351	44,995	54,942	2,669,460	3,261,199	67,984	159,639
\$2,000 under \$3,000.....	16,890	28,542	25,245	44,966	67,555	66,171	2,176,095	3,618,652	74,613	198,329
\$3,000 under \$4,000.....	23,433	11,712	11,569	7,114	97,386	129,988	2,107,418	4,746,626	82,654	276,311
\$4,000 under \$5,000.....	31,111	81,111	37,488	10,327	65,674	181,934	2,141,895	5,827,688	101,366	359,428
\$5,000 under \$6,000.....	41,869	127,562	47,986	152,768	114,826	376,197	2,179,134	7,191,292	114,153	474,527
\$6,000 under \$7,000.....	35,156	126,011	61,884	104,423	382,326	2,669,263	7,763,664	13,611,646	133,613	608,769
\$7,000 under \$8,000.....	31,564	201,412	62,544	262,197	186,679	980,204	2,064,221	8,511,414	146,371	736,529
\$8,000 under \$9,000.....	5,912	749,221	79,769	172,977	821,425	1,843,545	9,335,983	14,282,768	768,335	14,282,768
\$9,000 under \$10,000.....	131,377	766,196	204,568	1,139,657	444,765	2,221,693	3,713,499	25,383,327	134,749	1,364,224
\$10,000 under \$11,000.....	118,192	919,227	214,773	1,371,392	492,222	3,196,655	3,349,696	19,687,568	281,121	1,981,962
\$11,000 under \$12,000.....	136,848	997,633	196,411	1,447,161	481,968	3,056,454	2,259,106	16,869,518	246,672	1,952,282
\$12,000 under \$13,000.....	116,768	836,111	165,344	1,374,303	444,246	4,387,811	1,598,544	13,096,419	185,141	1,682,315
\$13,000 under \$14,000.....	77,917	811,712	125,569	1,175,606	347,499	1,556,593	1,156,876	9,197,499	145,768	1,501,313
\$14,000 under \$15,000.....	69,289	676,526	104,297	1,126,813	275,528	2,874,356	768,162	7,408,652	121,614	1,356,099
\$15,000 under \$16,000.....	49,771	553,425	80,621	1,111,138	214,076	2,276,248	438,422	4,938,161	85,927	1,041,945
\$16,000 under \$17,000.....	37,978	461,608	55,418	875,668	166,808	1,747,391	257,134	3,686,793	59,152	778,452
\$17,000 under \$18,000.....	29,647	341,707	41,169	541,142	95,321	1,385,142	139,290	1,972,492	43,604	618,513
\$18,000 under \$19,000.....	19,995	282,011	29,776	402,262	64,117	643,701	89,461	1,276,759	31,962	489,068
\$19,000 under \$20,000.....	39,665	666,439	59,464	988,111	138,361	2,315,611	136,659	2,174,433	73,511	1,311,267
\$20,000 under \$25,000.....	12,112	275,361	15,693	337,981	3,972	681,227	21,813	477,377	24,683	586,466
\$25,000 under \$30,000.....	1,522	267,363	12,648	346,218	21,273	659,777	12,187	371,171	25,686	877,536
\$30,000 under \$40,000.....	1,302	81,132	1,401	1,371	1,371	116,624	394	2,032	3,063	215,536
\$40,000 under \$50,000.....	76	7,891	73	9,461	79	9,244	18	2,620	21	27,221
\$50,000 under \$60,000.....	10	1,725	10	4,176	10	3,147	2	336	5	16,164
\$60,000 under \$70,000.....	12	2,869	11	4,618	2	441	-	-	32	16,764
\$70,000 or more.....	-	-	-	-	-	-	-	-	3	2,252
Returns under \$5,000.....	296,278	914,011	293,411	1,478,494	611,251	2,605,344	22,369,496	52,429,813	1,555,626	3,964,261
Returns \$5,000 under \$10,000.....	446,638	4,266,611	911,411	9,510,771	1,824,671	17,874,872	11,626,777	87,153,777	1,769,631	9,089,442
Returns \$10,000 or more.....	265,071	3,635,640	447,299	4,343,779	99,229	12,115,711	1,779,223	21,623,748	468,361	7,319,117

Source: Bureau of Economic Analysis, "Compendium and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income from 1962.

Dollars.

NOTE: D-tail may not add to total because of rounding.

Table 9. — RETURNS WITH INTEREST RECEIVED — SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (thousand dollars)	Salaries and wages (net)			Business, farm, or profession			Net gain			Net loss			Sales of capital assets		
				Number of returns	Amount (thousand dollars)	(4)	Number of returns	Amount (thousand dollars)	(7)	Number of returns	Amount (thousand dollars)	(10)	Number of returns	Amount (thousand dollars)	(11)	Number of returns	Amount (thousand dollars)	(12)
Grand total.....	14,776,374	(2)	10,944,469	81,794,003	1,997,101	13,467,143	362,863	676,303	4,979,488	2,463,011	3,378,448	1,030,564	694,388	615,446				
Taxable returns, total.....	12,621,483	36,868,356	124,569,030	31,284,690	82,071,522	1,997,101	362,863	676,303	4,979,488	2,463,011	3,378,448	1,030,564	694,388	615,446				
\$400 under \$1,000.....	77,446	23,446	33,446	15,777	8,439	8,439	1,301	2,301	2,301	1,301	2,301	2,301	1,301	2,301				
\$1,000 under \$2,000.....	212,669	63,469	150,669	150,669	150,669	150,669	150,669	150,669	150,669	150,669	150,669	150,669	150,669	150,669				
\$2,000 under \$3,000.....	233,864	343,864	413,864	128,318	172,667	37,743	44,107	6,123	6,533	35,465	12,474	9,773	6,766	6,339				
\$3,000 under \$4,000.....	277,483	448,564	611,477	156,936	276,235	37,743	44,107	6,123	6,533	35,465	12,474	9,773	6,766	6,339				
\$4,000 under \$5,000.....	329,128	668,488	916,774	207,030	469,103	67,193	117,526	15,926	12,360	50,829	23,283	14,970	9,680	9,680				
\$5,000 under \$6,000.....	449,474	843,555	1,324,429	265,363	725,110	82,419	174,255	15,926	12,360	50,829	23,283	14,970	9,680	9,680				
\$6,000 under \$7,000.....	449,410	996,945	1,688,124	314,801	966,286	83,282	197,112	15,243	15,395	55,847	24,232	15,892	15,892	15,892				
\$7,000 under \$8,000.....	498,102	1,138,591	2,122,453	353,666	1,136,279	92,261	217,609	17,609	17,609	64,444	25,400	15,351	15,351	15,351				
\$8,000 under \$9,000.....	550,350	1,271,410	2,453,981	444,427	1,270,159	79,311	255,818	15,635	15,635	70,345	25,400	15,351	15,351	15,351				
\$9,000 under \$10,000.....	628,618	1,407,868	2,879,373	517,266	1,407,868	180,377	569,976	37,379	37,379	136,614	42,962	20,877	20,877	20,877				
\$10,000 under \$11,000.....	771,782	1,796,356	3,592,708	634,356	1,796,356	231,678	725,110	50,829	50,829	186,614	50,829	20,877	20,877	20,877				
\$11,000 under \$12,000.....	894,698	2,086,397	4,172,795	734,126	2,086,397	274,126	843,555	55,847	55,847	217,609	64,444	25,400	25,400	25,400				
\$12,000 under \$13,000.....	1,049,364	2,407,514	4,814,928	861,688	2,407,514	314,801	966,286	64,444	64,444	255,818	70,345	20,877	20,877	20,877				
\$13,000 under \$14,000.....	1,266,966	2,941,911	5,883,822	1,049,364	2,941,911	374,126	1,136,279	79,311	79,311	286,614	82,962	20,877	20,877	20,877				
\$14,000 under \$15,000.....	1,484,364	3,407,514	6,814,928	1,266,966	3,407,514	1,266,966	3,407,514	1,266,966	3,407,514	1,266,966	3,407,514	1,266,966	3,407,514	3,407,514				
\$15,000 under \$20,000.....	696,337	2,449,113	11,844,159	555,012	7,787,849	143,387	1,510,210	20,031	39,113	136,614	42,962	20,877	20,877	20,877				
\$20,000 under \$25,000.....	296,425	1,651,893	6,996,786	210,673	3,470,694	80,962	1,182,143	10,620	10,620	37,379	13,661	10,620	10,620	10,620				
\$25,000 under \$30,000.....	398,484	2,095,923	7,957,923	277,555	4,303,136	123,753	933,038	16,443	16,443	50,829	23,283	14,970	14,970	14,970				
\$30,000 under \$35,000.....	13,646	49,135	1,629,483	8,906	424,847	2,117	110,990	1,512	26,110	6,611	30,327	2,965	2,965	2,965				
\$35,000 under \$40,000.....	4,454	15,766	762,563	2,874	161,074	499	26,160	627	15,468	3,787	39,079	709	709	709				
\$40,000 under \$50,000.....	16,091	1,310,459	2,930	185,941	457	26,886	756	23,619	633	3,787	456,072	564	564	564				
\$50,000 under \$1,000,000.....	730	2,364	4,867,880	498	33,429	23	3,312	171	11,634	646	237,661	60	60	60				
\$1,000,000 or more.....	310	1,609	612,058	207	11,940	46	7,249	90	16,340	277	344,641	29	29	29				
Nontaxable returns, total.....	2,153,911	6,433,586	13,760,359	666,179	1,122,431	393,797	499,550	179,237	577,226	213,642	393,866	118,827	78,942	118,827				
No adjusted gross income.....	267,797	3,363,121	20,818	67,959	4,661	13,342	99,952	372,515	29,185	129,887	13,387	11,911	11,911	11,911				
Under \$600.....	223,641	79,380	51,012	29,236	36,286	13,379	36,343	36,343	36,343	36,343	36,343	36,343	36,343	36,343				
\$600 under \$1,000.....	616,459	210,182	63,897	39,056	37,130	31,637	14,207	17,180	17,180	43,217	13,944	10,678	9,007	9,007				
\$1,000 under \$1,500.....	3,060,811	906,038	1,113,159	112,977	77,472	56,838	21,992	26,893	26,893	43,217	13,944	10,678	9,007	9,007				
\$1,500 under \$2,000.....	2,777,443	876,134	1,311,854	98,873	131,854	46,128	59,573	16,111	16,846	94,275	35,981	8,460	5,188	5,188				
\$2,000 under \$3,000.....	991,323	448,866	63,238	116,884	84,257	54,076	7,224	11,681	12,360	32,387	14,914	3,951	3,951	3,951				
\$3,000 under \$4,000.....	299,435	279,066	29,706	83,811	36,896	39,222	4,942	16,801	20,562	24,387	14,984	3,764	3,764	3,764				
\$4,000 under \$5,000.....	173,700	176,825	17,825	67,850	9,503	27,721	2,201	12,597	9,649	9,649	9,649	9,649	9,649	9,649				
\$5,000 under \$6,000.....	142,638	156,810	16,810	56,810	6,604	15,107	2,935	12,593	9,327	9,327	9,327	9,327	9,327	9,327				
\$6,000 or more.....	256,964	689,848	25,282	269,858	54,114	39,283	9,435	62,460	87,470	87,470	87,470	87,470	87,470	87,470				
Returns under \$5,000.....	5,641,239	11,949,799	13,117,224	2,643,012	6,785,720	926,928	1,977,194	267,213	624,240	2,463,011	3,378,448	1,030,564	694,388	615,446				
Returns \$5,000 under \$1,000,000.....	5,728,207	17,425,897	41,885,966	5,022,900	33,684,794	767,760	4,875,513	161,981	1,777,660	894,002	615,587	284,783	178,034	178,034				
Returns \$1,000,000 or more.....	17,666,888	41,885,966	5,022,900	33,684,794	767,760	4,875,513	161,981	1,777,660	894,002	615,587	284,783	178,034	178,034	178,034				

Footnote: at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 9. — RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with no income	Taxable income		Income tax before credits		Dividends received		Retirement income		Investment income		Foreign taxes		Other tax credits		Income tax after credits		Self-employment tax	
		Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	1,637,866	12,889,708	81,131,660	21,785,971	21,662,484	1,353,880	291,762	989,140	1,373,182	633,652	1,316,622	76,770	26,253	44,567	21,126,378	21,126,378	21,126,378	352,161	352,161
Taxable returns, total.....	-	12,623,423	81,923,230	21,662,484	21,662,484	1,353,880	291,762	989,140	1,373,182	633,652	1,316,622	76,770	26,253	44,567	21,126,378	21,126,378	21,126,378	352,161	352,161
\$644 under \$1,000.....	-	37,666	9,820	-	-	18,661	72	(2)	(2)	1,694	146	-	-	-	3,862	8,705	8,705	285	285
\$1,000 under \$1,500.....	-	180,666	69,894	-	-	26,707	493	15,822	4,488	4,488	146	-	-	-	25,186	37,573	37,573	2,486	2,486
\$1,500 under \$2,000.....	-	231,364	124,894	20,864	20,864	66,641	1,100	26,195	24,049	5,637	285	-	-	-	42,762	55,443	55,443	4,209	4,209
\$2,000 under \$2,500.....	-	276,283	232,706	46,197	46,197	75,264	1,763	43,923	4,335	16,618	768	-	-	-	68,198	69,123	69,123	6,332	6,332
\$2,500 under \$3,000.....	-	328,123	376,943	75,264	75,264	87,631	2,001	52,343	6,380	12,893	1,868	-	-	-	116,441	84,324	84,324	9,162	9,162
\$3,000 under \$3,500.....	-	404,474	578,398	116,684	116,684	109,486	2,800	77,689	8,162	18,676	1,868	-	-	-	142,455	117,735	117,735	11,065	11,065
\$3,500 under \$4,000.....	-	459,510	782,559	177,946	177,946	133,433	2,805	102,477	9,637	16,581	1,537	-	-	-	207,653	166,384	166,384	13,495	13,495
\$4,000 under \$4,500.....	-	524,007	1,066,436	244,775	244,775	163,446	4,719	146,285	17,766	26,394	4,827	-	-	-	257,477	166,482	166,482	16,515	16,515
\$4,500 under \$5,000.....	-	593,236	1,373,168	274,557	274,557	193,566	6,719	166,285	20,580	36,584	6,719	-	-	-	304,390	188,286	188,286	31,175	31,175
\$5,000 under \$5,500.....	-	1,248,868	3,756,401	768,876	768,876	427,702	6,705	77,880	14,351	38,688	3,343	-	-	-	744,331	571,851	571,851	86,364	86,364
\$5,500 under \$6,000.....	-	1,270,180	4,689,084	967,422	967,422	510,188	7,776	66,551	11,707	40,666	5,055	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$6,000 under \$6,500.....	-	1,270,180	4,689,084	967,422	967,422	510,188	7,776	66,551	11,707	40,666	5,055	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$6,500 under \$7,000.....	-	1,456,567	5,432,264	1,135,421	1,135,421	647,567	6,447	29,510	36,900	36,900	4,135	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$7,000 under \$7,500.....	-	1,886,697	5,394,173	1,135,421	1,135,421	647,567	6,447	29,510	36,900	36,900	4,135	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$7,500 under \$8,000.....	-	771,702	5,312,446	1,135,421	1,135,421	647,567	6,447	29,510	36,900	36,900	4,135	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$8,000 under \$8,500.....	-	592,878	4,612,255	967,422	967,422	510,188	7,776	66,551	11,707	40,666	5,055	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$8,500 under \$9,000.....	-	429,868	3,899,870	853,917	853,917	429,868	6,956	11,656	2,449	18,890	2,449	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$9,000 under \$9,500.....	-	334,564	3,227,869	717,782	717,782	334,564	6,246	12,189	2,449	18,890	2,449	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$9,500 under \$10,000.....	-	269,966	2,794,868	623,677	623,677	269,966	6,414	12,123	2,449	18,890	2,449	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$10,000 under \$10,500.....	-	694,357	8,671,353	2,666,164	2,666,164	326,865	25,266	36,193	5,951	64,475	11,095	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$10,500 under \$11,000.....	-	286,425	5,131,855	1,303,134	1,303,134	177,463	13,885	17,128	3,223	43,774	7,499	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$11,000 under \$11,500.....	-	1,303,340	5,492,553	2,131,866	2,131,866	89,598	46,461	9,562	1,768	27,443	8,499	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$11,500 under \$12,000.....	-	13,344	3,297,268	669,244	669,244	12,705	16,308	1,627	3,366	4,039	2,211	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$12,000 under \$25,000.....	-	4,464	596,462	339,636	339,636	4,429	8,715	615	127	1,422	1,051	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$25,000 under \$50,000.....	-	7,621	1,403,364	589,263	589,263	7,602	5,086	767	156	1,297	1,363	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$50,000 under \$100,000.....	-	330	381,457	226,686	226,686	301	6,258	53	24	132	402	-	-	-	1,118,320	846,666	846,666	124,344	124,344
\$100,000 under \$500,000.....	-	1,637,866	277,225	209,436	209,436	1,637,866	3,216	212,227	29,972	32,975	7,416	-	-	-	1,118,320	846,666	846,666	124,344	124,344
Returns under \$5,000.....	-	1,786,553	3,213,686	4,776,959	4,776,959	1,786,553	17,227	516,268	64,878	118,668	10,113	-	-	-	1,118,320	846,666	846,666	124,344	124,344
Returns \$5,000 under \$10,000.....	-	43,702	5,684,565	2,466,961	2,466,961	43,702	36,147	252,763	50,386	191,224	23,013	-	-	-	1,118,320	846,666	846,666	124,344	124,344
Returns \$10,000 or more.....	-	7,611	3,969,577	1,563,746	1,563,746	7,611	23,888	161,869	31,418	34,920	63,846	-	-	-	1,118,320	846,666	846,666	124,344	124,344

Footnotes at end of table. See text for "Description of the Sample and Explanation of Classifications and Terms."

Table 9. — RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld			Payments on loan declaration			Tax due at time of filing			Overpayment			
	Number of returns	Returns with excess social security tax		Number of returns	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Refund		Number of returns	Amount (Thousands of dollars)
		Number of returns	Amount (Thousands of dollars)							Number of returns	Amount (Thousands of dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	10,366,818	12,639,822	763,941	41,245	3,550,379	7,475,467	6,454,250	3,375,707	36,320	7,437	5,927,165	1,279,543	1,236,440
Nonrefundable returns, total.....	27,873	1,898	798,644	4,935	3,311,299	7,373,421	6,143,188	3,357,772	34,994	6,536	5,231,423	1,145,377	1,131,822
Taxable returns, total.....	27,873	1,898	798,644	4,935	3,311,299	7,373,421	6,143,188	3,357,772	34,994	6,536	5,231,423	1,145,377	1,131,822
\$600 under \$1,000.....	71,988	5,136	208,116	9,953	424	424	46,360	1,307			23,427	1,376	3,266
\$1,000 under \$2,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$2,000 under \$3,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$3,000 under \$4,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$4,000 under \$5,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$5,000 under \$6,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$6,000 under \$7,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$7,000 under \$8,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$8,000 under \$9,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$9,000 under \$10,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$10,000 under \$11,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$11,000 under \$12,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$12,000 under \$13,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$13,000 under \$14,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$14,000 under \$15,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$15,000 under \$16,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$16,000 under \$17,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$17,000 under \$18,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$18,000 under \$19,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$19,000 under \$20,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$20,000 under \$21,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$21,000 under \$22,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$22,000 under \$23,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$23,000 under \$24,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$24,000 under \$25,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$25,000 under \$26,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$26,000 under \$27,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$27,000 under \$28,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$28,000 under \$29,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$29,000 under \$30,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$30,000 under \$31,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$31,000 under \$32,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$32,000 under \$33,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$33,000 under \$34,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$34,000 under \$35,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$35,000 under \$36,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$36,000 under \$37,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$37,000 under \$38,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$38,000 under \$39,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$39,000 under \$40,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$40,000 under \$41,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$41,000 under \$42,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$42,000 under \$43,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$43,000 under \$44,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$44,000 under \$45,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$45,000 under \$46,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$46,000 under \$47,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$47,000 under \$48,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$48,000 under \$49,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$49,000 under \$50,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$50,000 under \$51,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$51,000 under \$52,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$52,000 under \$53,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$53,000 under \$54,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$54,000 under \$55,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$55,000 under \$56,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$56,000 under \$57,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$57,000 under \$58,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$58,000 under \$59,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$59,000 under \$60,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$60,000 under \$61,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$61,000 under \$62,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$62,000 under \$63,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$63,000 under \$64,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$64,000 under \$65,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$65,000 under \$66,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$66,000 under \$67,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$67,000 under \$68,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403			51,566	14,645	1,307
\$68,000 under \$69,000.....	137,043	36,981	1,068,116	26,116	26,116	26,116	115,325	7,403	</				

Returns with net loss from sale of capital assets

[illegible]

Footnote at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Net gain from sales of capital assets				Short-term (after carryover)				Long-term			
		Net gain from sales of capital assets	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Capital loss carryover from 1957-61
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Grand total.....	4,332,510	6,621,421	281,613	206,322	177,758	335,628	4,107,982	13,993,988	20,879	14,689	36,018	83,033	
Taxable returns, total.....	3,694,973	5,114,084	247,340	182,161	159,827	319,455	3,386,481	12,266,491	19,088	13,181	32,372	76,742	
\$400 under \$1,000.....	19,984	4,228					19,984	8,545					
\$1,000 under \$1,300.....	34,459	14,409					42,733	28,206					
\$1,300 under \$1,600.....	13,513	5,553					18,513	7,021					
\$1,600 under \$2,000.....	76,279	29,553					72,776	70,821					
\$2,000 under \$3,000.....	13,616	13,340	3,867	1,192	2,410	732	32,019	101,279					
\$3,000 under \$4,000.....	13,183	13,529	6,147	2,101	3,174	732	32,019	101,279					
\$4,000 under \$5,000.....	130,353	22,265	4,273	2,437	4,102	732	32,019	101,279					
\$5,000 under \$6,000.....	131,401	20,684	4,273	2,437	4,102	732	32,019	101,279					
\$6,000 under \$7,000.....	288,728	187,964	15,170	5,026	1,333	732	32,019	101,279					
\$7,000 under \$8,000.....	287,692	184,678	13,854	7,492	7,031	10,697	279,812	368,843					
\$8,000 under \$9,000.....	265,972	162,979	17,380	6,679	7,791	9,428	254,947	324,612					
\$9,000 under \$10,000.....	187,964	127,964	13,854	6,679	7,791	9,428	254,947	324,612					
\$10,000 under \$15,000.....	212,928	167,928	15,093	6,787	4,666	7,791	254,947	324,612					
\$15,000 under \$20,000.....	189,350	163,913	14,200	6,860	7,239	7,239	131,200	323,060					
\$20,000 under \$25,000.....	129,680	136,912	11,339	8,134	6,738	7,239	131,200	323,060					
\$25,000 under \$30,000.....	104,121	119,144	8,886	5,642	7,200	7,200	100,257	234,064					
\$30,000 under \$35,000.....	87,868	110,342	7,530	7,712	4,762	5,792	84,986	217,790					
\$35,000 under \$40,000.....	272,117	461,295	24,232	16,403	20,551	26,465	263,177	417,276					
\$40,000 under \$45,000.....	139,436	321,680	15,099	19,764	12,796	22,956	134,959	637,279					
\$45,000 under \$50,000.....	222,330	901,398	24,643	30,421	28,113	70,276	216,387	1,316,777					
\$50,000 under \$55,000.....	109,656	356,352	9,346	12,411	12,411	12,411	109,656	356,352					
\$55,000 under \$60,000.....	3,695	206,288	217	3,381	1,097	3,303	3,671	415,161					
\$60,000 under \$65,000.....	4,931	276,145	120	4,768	1,496	3,84	4,931	415,161					
\$65,000 under \$70,000.....	306	367,131	51	226	121	4,276	306	415,161					
Non-taxable returns, total.....	927,537	706,731	36,262	26,152	20,031	24,673	311,497	1,730,497	1,730	1,368	3,643	4,292	
Re-adjusted gross income.....	76,056	246,326	3,421	9,173	3,154	4,192	72,518	404,579	31	1			
Under \$400.....	10,142	33,874	2,391	1,260			89,493	99,315					
\$400 under \$1,000.....	66,197	23,507	2,018	1,540	4,712	2,410	55,496	16,664					
\$1,000 under \$1,300.....	117,802	53,311	4,561	1,664			116,826	103,09					
\$1,300 under \$1,600.....	111,464	94,061	4,273	2,602			108,771	24,773					
\$1,600 under \$2,000.....	102,755	64,270	4,007	2,148			100,242	124,737					
\$2,000 under \$3,000.....	67,773	41,253					63,215	21,333					
\$3,000 under \$4,000.....	54,147	43,264	7,147	4,340	4,032	2,324	52,272	84,560					
\$4,000 under \$5,000.....	21,028	29,129					25,731	36,226					
\$5,000 under \$6,000.....	18,537	16,730					18,337	34,115					
\$6,000 under \$7,000.....	37,230	103,033	4,544	4,719	4,214	10,380	16,337	34,115					
\$7,000 under \$8,000.....	4,932,973	4,932,973	87,791	39,446	33,668	39,569	1,568,125	2,955,913					
Re-adjusted gross income.....	1,332,300	33,462	66,791	35,428	31,432	33,462	1,424,669	4,931,477					
Re-adjusted gross income.....	1,332,300	4,236,090	127,421	132,042	116,648	127,421	1,344,789	9,768,132	11,051	4,700	8,427	2,736	

Excludes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued									
	Returns with normal tax and surtax only					Returns with alternative tax computation				
	Short-term (after carryover)		Long-term		Capital loss carryover from 1957-61	Short-term (after carryover)		Long-term		Capital loss carryover from 1957-61
Number of returns	Net gain from sales of capital assets	Net short-term capital gain	Net long-term capital gain	Net short-term capital loss	Number of returns	Net gain from sales of capital assets	Net short-term capital gain	Net long-term capital gain	Net short-term capital loss	Number of returns
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Taxable returns, total.....	3,405,084	3,432,162	237,718	139,266	31,701	3,432,162	237,718	139,266	31,701	3,432,162
4,000 under \$1,000.....	19,384	19,384	3,100	478	1,000	19,384	3,100	478	1,000	19,384
4,000 under \$1,000.....	42,559	42,559	2,775	600	1,000	42,559	2,775	600	1,000	42,559
41,000 under \$2,000.....	64,131	64,131	2,775	600	1,000	64,131	2,775	600	1,000	64,131
42,000 under \$2,000.....	1,259	1,259	2,775	600	1,000	1,259	2,775	600	1,000	1,259
43,000 under \$3,000.....	93,416	93,416	3,767	1,132	1,000	93,416	3,767	1,132	1,000	93,416
44,000 under \$4,000.....	175,788	175,788	5,134	3,078	1,000	175,788	5,134	3,078	1,000	175,788
45,000 under \$5,000.....	335,972	335,972	9,799	5,078	1,000	335,972	9,799	5,078	1,000	335,972
46,000 under \$6,000.....	620,132	620,132	15,710	9,799	1,000	620,132	15,710	9,799	1,000	620,132
47,000 under \$7,000.....	893,684	893,684	21,162	13,162	1,000	893,684	21,162	13,162	1,000	893,684
48,000 under \$8,000.....	1,175,960	1,175,960	28,710	18,710	1,000	1,175,960	28,710	18,710	1,000	1,175,960
49,000 under \$9,000.....	1,384,319	1,384,319	35,676	23,676	1,000	1,384,319	35,676	23,676	1,000	1,384,319
50,000 under \$10,000.....	212,468	212,468	5,607	4,913	1,000	212,468	5,607	4,913	1,000	212,468
51,000 under \$11,000.....	189,170	189,170	6,340	5,290	1,000	189,170	6,340	5,290	1,000	189,170
52,000 under \$12,000.....	154,563	154,563	6,534	6,752	1,000	154,563	6,534	6,752	1,000	154,563
53,000 under \$13,000.....	125,880	125,880	7,427	7,727	1,000	125,880	7,427	7,727	1,000	125,880
54,000 under \$14,000.....	114,362	114,362	8,479	8,784	1,000	114,362	8,479	8,784	1,000	114,362
55,000 under \$15,000.....	77,963	77,963	9,799	9,799	1,000	77,963	9,799	9,799	1,000	77,963
56,000 under \$16,000.....	272,611	272,611	20,318	20,318	1,000	272,611	20,318	20,318	1,000	272,611
57,000 under \$17,000.....	400,136	400,136	28,710	28,710	1,000	400,136	28,710	28,710	1,000	400,136
58,000 under \$18,000.....	200,326	200,326	14,353	14,353	1,000	200,326	14,353	14,353	1,000	200,326
59,000 under \$19,000.....	173,314	173,314	14,353	14,353	1,000	173,314	14,353	14,353	1,000	173,314
60,000 under \$20,000.....	1,003	1,003	38,782	38,782	1,000	1,003	38,782	38,782	1,000	1,003
61,000 under \$21,000.....	224	224	13,163	13,163	1,000	224	13,163	13,163	1,000	224
62,000 under \$22,000.....	138	138	1,662	1,662	1,000	138	1,662	1,662	1,000	138
63,000 under \$23,000.....	23	23	9,820	9,820	1,000	23	9,820	9,820	1,000	23
64,000 under \$24,000.....	810,466	810,466	25,676	25,676	1,000	810,466	25,676	25,676	1,000	810,466
65,000 under \$25,000.....	1,297,306	1,297,306	35,676	35,676	1,000	1,297,306	35,676	35,676	1,000	1,297,306
66,000 under \$26,000.....	428,111	428,111	17,710	17,710	1,000	428,111	17,710	17,710	1,000	428,111
67,000 under \$27,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
68,000 under \$28,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
69,000 under \$29,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
70,000 under \$30,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
71,000 under \$31,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
72,000 under \$32,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
73,000 under \$33,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
74,000 under \$34,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
75,000 under \$35,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
76,000 under \$36,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
77,000 under \$37,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
78,000 under \$38,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
79,000 under \$39,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
80,000 under \$40,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
81,000 under \$41,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82,000 under \$42,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
83,000 under \$43,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
84,000 under \$44,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
85,000 under \$45,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
86,000 under \$46,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
87,000 under \$47,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
88,000 under \$48,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
89,000 under \$49,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
90,000 under \$50,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
91,000 under \$51,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
92,000 under \$52,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
93,000 under \$53,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
94,000 under \$54,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
95,000 under \$55,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
96,000 under \$56,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
97,000 under \$57,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
98,000 under \$58,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
99,000 under \$59,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
100,000 under \$60,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

See text for "The tip in of the Sample and Limitation of the Data" and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

NOTE: Detail may not add to total because of rounding.

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets			Dividends (after exclusions)			Interest received			Life expectancy method			3-year method			Benefits		
	Number of returns	Amount (Thousands of dollars)	Net gain	Number of returns	Amount (Thousands of dollars)	Net loss	Number of returns	Amount (Thousands of dollars)	Net loss	Number of returns	Amount (Thousands of dollars)	Net loss	Number of returns	Amount (Thousands of dollars)	Net loss	Number of returns	Amount (Thousands of dollars)	Net loss
Grand totals.....	31,740	29,423	82,911	144,265	7,942,471	3,893,517	3,967,871	262,340	343,488	107,924	247,110	1,264,425	1,501,453	488,554	453,479			
Taxable returns, total.....	24,776	20,442	61,720	87,921	5,287,406	3,773,518	3,987,931	201,974	286,566	81,970	205,943	867,694	1,361,484	417,844	318,378			
\$600 under \$1,000.....	-	-	-	11,070	3,137	13,950	4,468											
\$1,000 under \$1,500.....	2,187	1,023	3,021	28,224	13,371	30,430	30,430											
\$1,500 under \$2,000.....				16,133	13,271	13,271	13,271											
\$2,000 under \$2,500.....				26,313	26,313	26,313	26,313											
\$2,500 under \$3,000.....	1,804	1,900	2,595	3,787	38,408	38,408	38,408											
\$3,000 under \$3,500.....				49,417	69,816	69,816	69,816											
\$3,500 under \$4,000.....				17,794	33,605	33,605	33,605											
\$4,000 under \$4,500.....	2,702	863	4,495	1,562	67,794	67,794	67,794											
\$4,500 under \$5,000.....				65,841	63,344	63,344	63,344											
\$5,000 under \$5,500.....				1,139	31,373	31,373	31,373											
\$5,500 under \$6,000.....				4,222	142,240	142,240	142,240											
\$6,000 under \$7,000.....	4,189	1,776	2,922	1,126	169,711	169,711	169,711											
\$7,000 under \$8,000.....				3,892	156,054	156,054	156,054											
\$8,000 under \$9,000.....				1,777	138,824	138,824	138,824											
\$9,000 under \$10,000.....	5,275	4,550	5,247	3,144	138,824	138,824	138,824											
\$10,000 under \$11,000.....	1,324	1,518	2,307	2,122	131,938	131,938	131,938											
\$11,000 under \$12,000.....				1,839	101,192	101,192	101,192											
\$12,000 under \$13,000.....	669	882	1,706	2,490	90,548	90,548	90,548											
\$13,000 under \$14,000.....				1,271	79,193	79,193	79,193											
\$14,000 under \$15,000.....				2,482	5,460	5,460	5,460											
\$15,000 under \$20,000.....	1,572	1,572	3,270	3,525	271,410	271,410	271,410											
\$20,000 under \$25,000.....	1,564	1,564	3,270	3,525	271,410	271,410	271,410											
\$25,000 under \$30,000.....	59	59	114	1,162	1,162	1,162	1,162											
\$30,000 under \$35,000.....				3,155	13,264	13,264	13,264											
\$35,000 under \$40,000.....	28	28	320	1,793	1,793	1,793	1,793											
\$40,000 under \$50,000.....	5	5	108	4,441	271,977	271,977	271,977											
\$50,000 or more.....				4,441	271,977	271,977	271,977											
Non taxable returns, total.....	7,964	3,147	24,191	57,244	335,972	425,965	319,958	60,976	57,122	25,954	41,363	203,930	182,316	80,710	134,898			
No adjusted gross income.....	707	480	6,028	39,841	23,240	42,572	42,572											
Under \$600.....				39,841	23,240	42,572	42,572											
\$600 under \$1,000.....				28,119	10,499	10,499	10,499											
\$1,000 under \$1,500.....	1,900	443	4,268	2,862	15,296	15,296	15,296											
\$1,500 under \$2,000.....				912	41,957	41,957	41,957											
\$2,000 under \$2,500.....	2,195	910	3,402	1,306	25,644	25,644	25,644											
\$2,500 under \$3,000.....				3,158	31,348	31,348	31,348											
\$3,000 under \$3,500.....				23,024	31,935	31,935	31,935											
\$3,500 under \$4,000.....				3,495	30,280	30,280	30,280											
\$4,000 under \$4,500.....	2,142	1,216	2,703	997	7,968	7,968	7,968											
\$4,500 under \$5,000.....				11,772	19,864	19,864	19,864											
\$5,000 or more.....				27,101	200,910	200,910	200,910											
Returns under \$5,000.....	13,195	4,709	26,627	37,123	593,342	1,089,347	664,904	109,814	108,334	42,497	64,974	357,754	268,822	134,182	154,533			
Returns \$5,000 under \$10,000.....	9,864	9,820	17,614	773,180	812,495	1,174,784	68,426	68,426	68,426	33,568	80,816	315,623	282,751	147,760	87,117			
Returns \$10,000 or more.....	8,481	35,970	1,352,709	6,580,834	1,123,386	2,012,951	84,008	160,370	29,034	101,233	396,403	690,080	690,080	387,612	211,613			

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Types."

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estate and trusts				Other sources (Thousands of dollars)	Exemptions (Thousands of dollars)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns (30)	Amount (Thousands of dollars) (31)	Number of returns (32)	Amount (Thousands of dollars) (33)	Number of returns (34)	Amount (Thousands of dollars) (35)	Number of returns (36)	Amount (Thousands of dollars) (37)	Number of returns (38)	Amount (Thousands of dollars) (39)	Number of returns (40)	Amount (Thousands of dollars) (41)		
Grand total.....	152,225	326,779	14,902	63,482	593,734	5,290,401	180,035	557,029	203,762	384,024	14,358	20,955	688,111	11,217,914
Taxable returns, total.....	125,826	294,024	13,245	44,815	535,265	5,166,081	146,687	368,794	186,228	368,354	13,129	13,715	818,607	9,111,112
\$600 under \$1,000.....	-	-	-	-	(2)	(2)	-	-	-	-	-	-	403	14,324
\$1,000 under \$1,500.....	3,788	1,885	-	-	3,488	2,890	-	-	-	-	-	-	1,646	37,468
\$1,500 under \$2,000.....	-	-	-	-	7,703	7,703	-	-	-	-	-	-	2,304	74,138
\$2,000 under \$2,500.....	-	-	-	-	5,886	7,064	-	-	-	-	-	-	5,104	98,974
\$2,500 under \$3,000.....	1,701	1,313	-	-	6,097	11,467	-	-	-	-	-	-	2,645	141,047
\$3,000 under \$3,500.....	2,798	3,116	-	-	12,893	20,340	-	-	-	-	-	-	15,953	184,229
\$3,500 under \$4,000.....	2,502	1,845	-	-	11,310	24,497	-	-	-	-	-	-	18,229	250,982
\$4,000 under \$4,500.....	2,101	1,949	-	-	9,684	26,577	-	-	-	-	-	-	24,901	263,901
\$4,500 under \$5,000.....	3,721	3,314	-	-	13,794	45,497	-	-	-	-	-	-	8,264	293,705
\$5,000 under \$5,500.....	-	-	-	-	-	-	-	-	-	-	-	-	10,360	-
\$5,500 under \$6,000.....	5,582	4,641	-	-	23,913	71,646	-	-	-	-	-	-	30,414	159,764
\$6,000 under \$6,500.....	6,602	4,180	-	-	20,663	84,806	-	-	-	-	-	-	22,160	70,791
\$6,500 under \$7,000.....	8,389	5,024	-	-	26,467	107,007	-	-	-	-	-	-	13,446	768,914
\$7,000 under \$7,500.....	4,741	4,761	-	-	26,467	107,007	-	-	-	-	-	-	37,354	660,374
\$7,500 under \$8,000.....	4,161	4,738	-	-	26,467	107,007	-	-	-	-	-	-	17,851	594,556
\$8,000 under \$8,500.....	-	-	-	-	29,207	130,470	-	-	-	-	-	-	25,298	592,883
\$8,500 under \$9,000.....	5,956	7,668	-	-	23,074	109,064	-	-	-	-	-	-	21,001	432,383
\$9,000 under \$9,500.....	6,015	5,544	-	-	21,786	111,032	-	-	-	-	-	-	30,282	594,556
\$9,500 under \$10,000.....	4,083	5,739	-	-	18,896	108,442	-	-	-	-	-	-	20,043	383,182
\$10,000 under \$10,500.....	4,017	4,322	-	-	18,896	108,442	-	-	-	-	-	-	30,282	594,556
\$10,500 under \$11,000.....	-	-	-	-	15,704	109,491	-	-	-	-	-	-	1,408	279,342
\$11,000 under \$11,500.....	-	-	-	-	5,425	-	-	-	-	-	-	-	-	-
\$11,500 under \$12,000.....	13,503	28,468	-	-	66,106	540,328	-	-	-	-	-	-	1,079	76,823
\$12,000 under \$12,500.....	18,506	33,269	-	-	66,106	540,328	-	-	-	-	-	-	1,079	76,823
\$12,500 under \$13,000.....	18,506	33,269	-	-	66,106	540,328	-	-	-	-	-	-	1,079	76,823
\$13,000 under \$13,500.....	7,305	48,731	-	-	1,393	6,899	-	-	-	-	-	-	2,029	136,074
\$13,500 under \$14,000.....	1,544	17,070	-	-	3,337	4,469	-	-	-	-	-	-	(2)	221,521
\$14,000 under \$14,500.....	-	-	-	-	11,662	140	-	-	-	-	-	-	30,101	38,516
\$14,500 under \$15,000.....	513	11,662	-	-	1,377	86,201	-	-	-	-	-	-	361	9,498
\$15,000 under \$15,500.....	633	20,704	-	-	1,272	99,146	-	-	-	-	-	-	566	10,160
\$15,500 under \$16,000.....	128	11,310	-	-	1,160	14,193	-	-	-	-	-	-	1,408	1,408
\$16,000 or more.....	50	5,264	-	-	168	7,812	-	-	-	-	-	-	5	566
Notable returns, total.....	26,399	30,955	1,657	19,107	56,469	124,420	33,348	189,435	15,534	15,670	1,229	7,240	313,491	2,110,789
No adjusted gross income.....	3,992	10,340	(2)	(2)	6,467	15,476	12,465	123,767	(2)	(2)	268	5,314	313,747	203,531
Under \$600.....	2,328	1,212	-	-	4,436	2,078	4,436	2,078	-	-	-	-	31,881	171,410
\$600 under \$1,000.....	(3)	(3)	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$1,000 under \$1,500.....	1,994	1,931	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$1,500 under \$2,000.....	3,022	1,142	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$2,000 under \$2,500.....	2,904	1,021	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$2,500 under \$3,000.....	(3)	(3)	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$3,000 under \$3,500.....	2,807	1,729	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$3,500 under \$4,000.....	2,694	1,173	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$4,000 under \$4,500.....	(2)	(2)	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$4,500 under \$5,000.....	-	-	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
\$5,000 or more.....	2,095	7,454	-	-	4,436	2,078	4,436	2,078	-	-	-	-	2,881	171,410
Returns under \$6,000.....	40,915	35,023	-	-	219,154	477,797	172,933	42,439	(2)	(2)	2,864	1,092	379,465	3,197,320
\$6,000 under \$7,000.....	24,939	2,020	-	-	133,794	329,100	37,023	29,225	-	-	2,864	1,092	379,465	3,197,320
Returns \$10,000 or more.....	76,437	43,564	10,189	43,564	341,295	4,547,297	97,025	334,381	110,723	34,413	13,842	244,955	4,428,157	-

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Number of returns with no net operating loss income	Taxable income			Income tax before credits			Two credit: for--					Foreign taxes			Other tax credits			Income tax after credits			Number of returns	Amount (Thousand dollars)	Self-employment tax
	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
884,962	5,026,093	44,039,178	13,133,712	2,279,390	235,926	423,876	70,198	555,140	117,680	23,437	32,257	11,555	12,556,726	1,635,972	246,456								
4,862,706	43,931,608	13,136,793	2,234,598	254,233	343,745	59,429	347,920	105,211	21,292	21,775	33,733	10,898	12,654,726	1,384,785	215,320								
13,924	3,377	714	8,104	241	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,627	4,503	151								
11,000	21,500	24,228	291	2,604	2,604	2,604	2,604	111	1,171	1,171	1,171	1,171	13,387	13,387	1,761								
40,763	76,132	15,528	28,513	654	3,667	3,667	3,667	535	1,327	1,327	1,327	1,327	35,597	35,597	2,778								
117,945	126,035	25,130	34,548	1,024	11,078	1,024	1,024	12,808	29,425	29,425	29,425	29,425	29,425	46,390	4,239								
8,000	17,156	389,718	44,744	1,717	23,640	3,162	23,986	2,094	50,664	50,664	50,664	50,664	58,131	57,943	7,194								
31,320	317,827	84,113	55,061	1,430	20,425	3,175	21,799	1,966	57,274	57,274	57,274	57,274	60,840	60,840	8,389								
36,000	391,224	81,170	55,176	1,436	19,431	3,311	24,748	2,356	53,661	53,661	53,661	53,661	64,474	64,474	4,475								
342,224	1,070,703	213,626	132,000	4,635	33,560	6,447	41,987	4,862	81	(*)	(*)	(*)	202,657	110,595	17,556								
3,991,233	14,414,881	291,456	128,782	5,019	31,635	5,617	38,834	5,237	37,377	37,377	37,377	37,377	48,021	47,802	6,191								
87,000	1,000,000	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000								
3,000	1,787,797	381,176	117,598	4,598	15,439	2,964	14,097	4,928	3,400	90	3,574	285	339,444	76,540	14,078								
302,340	1,787,797	381,176	117,598	4,598	15,439	2,964	14,097	4,928	3,400	90	3,574	285	339,444	76,540	14,078								
310,000	1,015,387	113,770	5,593	11,729	2,729	24,036	6,447	1,924	290	1,168	97	378,728	54,311	10,211									
110,000	2,232	369,328	14,416	5,264	11,930	2,179	20,872	5,959	2,278	186	1,141	96	395,000	8,964	8,964								
112,000	1,897,367	3,420,420	5,072	9,234	1,898	17,031	2,920	2,576	206	1,171	104	339,160	39,559	8,883									
114,000	1,440,437	323,116	77,762	5,311	8,073	1,851	14,411	2,310	1,309	140	765	1,133	224,366	51,655	5,655								
115,000	1,353,211	36,141	4,718	4,718	1,742	11,859	2,169	1,039	1,039	140	765	1,133	224,366	51,655	5,655								
116,000	1,353,211	36,141	4,718	4,718	1,742	11,859	2,169	1,039	1,039	140	765	1,133	224,366	51,655	5,655								
117,000	1,353,211	36,141	4,718	4,718	1,742	11,859	2,169	1,039	1,039	140	765	1,133	224,366	51,655	5,655								
118,000	1,353,211	36,141	4,718	4,718	1,742	11,859	2,169	1															

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payment on 1962 declaration		Tax due at time of filing		Refund				Overpayment			
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Bonds	Number of returns	Amount	Cash	Number of returns	Amount	Credit on 1963 tax
		(a1)	(a2)													
Grand total.....	3,462,153	5,192,891	304,659	21,211	2,130,974	6,276,435	2,983,072	2,688,668	10,581	3,293	1,779,395	613,763	708,305	639,486		
Taxable returns, total.....	3,232,589	5,138,292	299,415	20,908	2,086,710	6,190,778	2,684,960	2,663,714	9,655	2,641	1,552,049	530,612	726,432	589,267		
\$400 under \$1,000.....	6,765	2,062	(²)	2,973	324	324	15,373	555			6,372	456	2,280	183		
\$1,000 under \$2,000.....	27,432	4,868		12,738	2,097	2,097	32,662	5,830			14,491	1,868	8,239	1,173		
\$2,000 under \$3,000.....	33,024	7,797		20,275	4,720	4,720	61,877	9,021			22,719	3,746	9,513	1,338		
\$3,000 under \$4,000.....	47,439	13,619		30,846	8,167	8,167	70,359	13,183			33,228	7,452	15,362	2,023		
\$4,000 under \$5,000.....	88,626	39,320	2,087	49,191	16,405	16,405	99,877	22,395			59,025	12,677	27,658	3,978		
\$5,000 under \$6,000.....	86,742	97,782	9,191	43,101	17,596	17,596	97,665	22,395	5,831	1,001	55,521	12,077	18,688	3,965		
\$6,000 under \$7,000.....	103,199	28,479	2,479	93,030	23,119	23,119	97,969	26,930			61,860	12,663	21,468	5,463		
\$7,000 under \$8,000.....	267,100	150,764	18,289	108,603	53,362	53,362	190,197	61,423			133,480	35,727	41,947	9,429		
\$8,000 under \$9,000.....	285,871	221,483	28,871	118,086	66,412	66,412	138,334	99,698			177,097	45,117	42,851	10,019		
\$9,000 under \$10,000.....	279,142	241,893	34,660	116,630	70,793	70,793	170,023	99,460			130,053	39,136	41,564	16,321		
\$10,000 under \$11,000.....	238,580	280,925	20,650	103,080	80,416	80,416	149,053	63,880			124,894	34,943	33,359	12,342		
\$11,000 under \$12,000.....	213,374	293,384	21,107	96,001	96,001	96,001	130,177	58,880	193		108,766	30,846	35,294	14,763		
\$12,000 under \$13,000.....	177,486	229,334	18,151	77,598	99,305	99,305	99,619	53,538	176		63,063	20,764	28,138	13,450		
\$13,000 under \$14,000.....	144,937	224,584	15,503	70,382	90,536	90,536	87,197	45,074	107		46,950	16,137	23,859	12,555		
\$14,000 under \$15,000.....	119,851	210,764	764	65,198	82,040	82,040	75,142	48,455	368		34,198	13,892	23,064	11,984		
\$15,000 under \$20,000.....	294,324	645,662	31,177	245,981	456,171	456,171	231,257	215,290	569		87,301	44,011	83,898	60,829		
\$20,000 under \$25,000.....	140,924	399,659	15,668	153,805	436,465	436,465	135,288	167,205	268		32,001	30,538	53,002	52,454		
\$25,000 under \$50,000.....	210,892	901,597	32,068	4,321	291,203	1,641,106	227,985	554,830	162		33,945	60,086	95,312	158,942		
\$50,000 under \$100,000.....	180,753	481,897	12,607	18,737	66,485	66,485	66,485	428,889	14		4,406	23,065	27,647	98,422		
\$100,000 under \$150,000.....	6,567	101,385	12,110	533	13,321	445,391	9,810	145,736			605	6,415	3,862	26,334		
\$150,000 under \$200,000.....	2,859	38,628	692	171	4,436	226,634	3,218	77,365	1		20	173	2,772	12,791		
\$200,000 under \$300,000.....	2,868	41,113	697	177	4,687	415,868	3,394	10,218			192	2,737	1,314	22,791		
\$300,000 under \$1,000,000.....	109	3,778	44	12	331	180,450	23	127,718			8	421	77	5,495		
Non-taxable returns, total.....	239,564	54,969	5,244	302	124,264	65,897	208,112	24,954	(²)	(²)	227,346	83,151	71,853	50,391		
No adjusted gross income.....	20,912	6,212	(²)	19,453	17,744	17,744	16,899	902	(²)	(²)	25,448	12,734	12,113	10,382		
Under \$500.....	21,320	3,814	(²)	5,568	1,243	1,243	20,132	1,084			22,087	4,056	3,898	882		
\$500 under \$1,000.....	14,821	2,141	2,141	7,101	2,259	2,259	7,101	2,259			22,087	4,056	3,898	882		
\$1,000 under \$1,500.....	23,231	3,099	3,099	10,449	3,210	3,210	43,813	2,168			23,110	4,258	2,432	2,235		
\$1,500 under \$2,000.....	22,856	2,136	2,136	12,704	4,326	4,326	43,246	2,629	14		25,668	4,072	4,589	2,147		
\$2,000 under \$2,500.....	18,538	3,315	1,697	12,724	3,915	3,915	39,115	3,005	(²)	(²)	25,661	4,621	8,011	2,435		
\$2,500 under \$3,000.....	12,793	3,786	1,697	7,576	3,262	3,262	29,270	2,817	(²)	(²)	18,876	5,064	3,702	1,493		
\$3,000 under \$3,500.....	9,895	4,410	2,489	12,012	4,148	4,148	24,948	2,788			18,157	4,999	6,795	2,413		
\$3,500 under \$4,000.....	7,262	2,461	2,489	4,995	3,361	3,361	19,155	2,506			11,578	3,506	4,702	3,128		
\$4,000 under \$5,000.....	15,858	13,596	2,489	6,524	4,821	4,821	7,038	1,193			8,534	4,487	3,961	2,407		
\$5,000 or more.....	666,702	217,821	15,519	20,868	34,131	34,131	1,363	2,702			21,319	29,908	12,255	23,116		
Returns under \$5,000.....	1,310,769	1,198,634	4,253	371,263	139,742	139,742	899,662	146,820	2,179		970	519,845	117,049	185,275		
Returns \$5,000 under \$10,000.....	1,478,662	3,816,716	10,996	1,202,318	5,772,472	5,772,472	1,208,999	3,103,465	3,897		1,621	757,631	202,577	266,744		
Returns \$10,000 or more.....																

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 2. Adjusted gross income less deficit.
 3. Negative value entered.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 12.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income		Other income		Exemptions		Number of returns with no taxable income	Taxable income		Income tax		
		Amount		Amount		Amount			Amount				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Grand total.....	12,260,287	52,347,713	52,347,713	1,514,170	99,63	24,547,632	5,227,779	12,023,308	26,488,631	5,138,499			
Taxable returns, total.....	12,023,308	46,942,373	46,942,373	1,303,310	82,133	16,255,276	-	-	26,488,631	5,138,499			
\$0 under \$1,000.....	977,11	21,132	21,132	62,269	2,433	596,286	-	-	148,787	29,669			
\$1,000 under \$1,500.....	1,666,775	1,211,772	1,211,772	75,703	4,410	80,777	-	-	1,466,775	70,126	140,122		
\$1,500 under \$2,000.....	1,082,048	1,379,247	1,379,247	53,904	2,689	775,451	-	-	1,082,048	915,579	193,290		
\$2,000 under \$2,500.....	1,114,962	2,563,354	2,563,354	66,329	3,705	1,644,686	-	-	1,114,962	1,292,982	252,247		
\$2,500 under \$3,000.....	1,110,697	3,375,146	3,375,146	76,223	4,471	1,167,454	-	-	1,110,697	1,671,692	320,445		
\$3,000 under \$3,500.....	1,137,132	4,078,456	4,078,456	95,809	5,577	1,344,739	-	-	1,137,132	1,977,371	399,322		
\$3,500 under \$4,000.....	1,021,104	5,828,456	5,828,456	121,772	6,780	1,568,026	-	-	1,021,104	2,095,176	426,709		
\$4,000 under \$4,500.....	95,252	8,382,456	8,382,456	93,998	6,050	1,403,891	-	-	95,252	2,231,603	457,984		
\$4,500 under \$5,000.....	475,142	1,135,823	1,135,823	109,888	7,049	1,426,462	-	-	475,142	2,314,206	475,372		
\$5,000 under \$6,000.....	1,194,906	6,533,610	6,533,610	179,277	12,234	2,133,311	-	-	1,194,906	3,750,677	771,328		
\$6,000 under \$7,000.....	542,366	5,446,239	5,446,239	147,507	9,667	1,793,404	-	-	542,366	3,197,352	650,868		
\$7,000 under \$8,000.....	674,759	4,391,333	4,391,333	111,373	11,717	1,144,224	-	-	674,759	2,579,423	537,241		
\$8,000 under \$9,000.....	465,903	3,929,948	3,929,948	71,370	5,306	764,868	-	-	465,903	1,891,265	394,283		
\$9,000 under \$10,000.....	216,306	2,044,581	2,044,581	55,439	3,461	445,782	-	-	216,306	1,398,931	293,962		
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)		
Non-taxable returns, total.....	5,237,979	6,020,340	6,020,340	210,860	17,297	8,381,706	5,227,779	-	-	-	-		
Under \$0.00.....	2,666,026	252,136	252,136	845,556	109,403	1,891,352	2,666,026	-	-	-	-		
\$0 under \$1,000.....	634,227	470,262	470,262	29,204	2,775	773,669	634,227	-	-	-	-		
\$1,000 under \$1,500.....	553,394	670,734	670,734	27,224	3,458	1,032,393	553,394	-	-	-	-		
\$1,500 under \$2,000.....	380,152	670,181	670,181	11,885	1,619	883,557	380,152	-	-	-	-		
\$2,000 under \$2,500.....	269,276	611,562	611,562	6,915	1,193	772,778	269,276	-	-	-	-		
\$2,500 under \$3,000.....	242,425	675,249	675,249	2,412	1,171	786,338	242,425	-	-	-	-		
\$3,000 under \$3,500.....	216,506	698,330	698,330	7,921	469	753,173	216,506	-	-	-	-		
\$3,500 under \$4,000.....	136,122	509,852	509,852	5,611	683	555,379	136,122	-	-	-	-		
\$4,000 under \$4,500.....	76,265	308,261	308,261	3,662	229	329,662	76,265	-	-	-	-		
\$4,500 under \$5,000.....	47,024	221,004	221,004	2,795	772	227,794	47,024	-	-	-	-		
\$5,000 under \$6,000.....	42,509	261,964	261,964	8,838	272	262,447	42,509	-	-	-	-		
\$6,000 under \$7,000.....	7,420	49,467	49,467	5,467	50	50,429	7,420	-	-	-	-		
\$7,000 under \$8,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-		
\$8,000 under \$9,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-		
\$9,000 under \$10,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-		
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-		
Returns under \$5,000.....	14,938,791	31,541,768	31,541,768	213,844	59,884	12,344,957	5,228,385	9,760,706	13,241,444	2,684,760			
Returns \$5,000 under \$11,000.....	1,207,576	21,387,306	21,387,306	518,845	39,626	6,524,959	59,884	3,147,642	12,771,706	2,647,682			
Returns \$11,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Tax withheld													
Adjusted gross income classes	Number of returns	Total amount	Returns with excess social security tax		Tax due at time of filing		Overpayment refund						
			Number of returns	Amount of excess (Thousand dollars)	Number of returns	Amount of refund (Thousand dollars)	Bonds		Cash				
							Number of returns	Amount of refund (Thousand dollars)	Number of returns	Amount of refund (Thousand dollars)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Grand total.....	17,483,968	6,190,834	246,010	6,664	4,003,972	168,421	44,950	4,319	13,487,984	1,016,561			
Taxable returns, total.....	17,170,422	5,846,821	244,525	6,642	4,003,972	168,421	33,165	3,525	13,762,809	732,261			
\$0 under \$1,000.....	943,366	9,712	-	-	56,424	1,292	-	-	915,237	65,010			
\$1,000 under \$1,500.....	1,422,601	21,102	-	-	284,104	6,159	6,930	51	1,146,982	66,851			
\$1,500 under \$2,000.....	1,079,794	227,262	-	-	146,531	6,611	-	-	871,182	50,336			
\$2,000 under \$2,500.....	1,123,607	30,132	-	-	225,220	4,078	5,445	45	936,447	56,811			
\$2,500 under \$3,000.....	1,096,988	36,599	-	-	289,794	11,24	-	-	810,794	51,308			
\$3,000 under \$3,500.....	1,112,152	46,435	-	-	436,441	11,321	-	-	675,706	58,166			
\$3,500 under \$4,000.....	1,013,284	69,720	-	-	321,666	15,115	-	-	571,705	53,223			
\$4,000 under \$4,500.....	468,401	497,270	(1)	(1)	428,601	14,366	7,420	51	515,255	54,325			
\$4,500 under \$5,000.....	872,172	91,272	11,880	52	381,637	14,170	-	-	488,535	51,911			
\$5,000 under \$6,000.....	1,122,941	92,792	77,213	1,111	421,431	24,524	7,425	1,159	737,440	79,793			
\$6,000 under \$7,000.....	362,473	666,473	76,663	2,034	324,219	12,667	-	-	316,713	63,988			
\$7,000 under \$8,000.....	567,459	944,455	1,281	7,019	267,459	17,519	-	-	284,499	39,277			
\$8,000 under \$9,000.....	345,903	411,120	29,214	1,313	148,992	11,128	5,445	521	142,511	27,738			
\$9,000 under \$10,000.....	216,306	197,735	17,335	847	99,992	3,314	-	-	115,228	13,553			
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)		
Non-taxable returns, total.....	4,706,546	259,713	(1)	(1)	-	-	11,385	744	4,725,175	284,240			
Under \$0.00.....	1,702,607	6,664	-	-	-	-	-	-	2,666,026	90,177			
\$0 under \$1,000.....	564,264	56,122	-	-	-	-	5,445	24	558,373	34,958			
\$1,000 under \$1,500.....	432,041	70,931	-	-	-	-	-	-	437,076	32,813			
\$1,500 under \$2,000.....	312,127	1,149	-	-	-	-	-	-	312,127	11,372			
\$2,000 under \$2,500.....	302,276	6,915	-	-	-	-	-	-	302,276	20,818			
\$2,500 under \$3,000.....	196,211	7,006	-	-	-	-	5,445	54	196,211	20,818			
\$3,000 under \$3,500.....	179,691	14,724	-	-	-	-	-	-	179,691	12,705			
\$3,500 under \$4,000.....	117,322	12,216	(1)	(1)	-	-	-	-	117,322	19,054			
\$4,000 under \$4,500.....	59,373	7,341	-	-	-	-	-	-	59,373	7,341			
\$4,500 under \$5,000.....	42,074	6,739	-	-	-	-	-	-	42,074	5,787			
\$5,000 under \$6,000.....	43,764	6,834	-	-	-	-	-	-	43,764	6,834			
\$6,000 under \$7,000.....	7,420	1,519	-	-	-	-	-	-	7,420	1,519			
\$7,000 under \$8,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)		
\$8,000 under \$9,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)		
\$9,000 under \$10,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)		
\$10,000 or more.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)		
Returns under \$5,000.....	14,283,420	3,322,942	15,844	17	2,773,363	27,944	31,668	1,634	11,677,811	783,440			
Returns \$5,000 under \$11,000.....	3,195,161	5,816,613	232,115	6,746	1,621,124	11,381	12,479	1,634	1,901,492	239,632			
Returns \$11,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		

See "Explanatory" for "Description" of the Sample and Limitations of the Data and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 13. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives				
						Number of returns	Adjusted gross income (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)
Grand total.....	62,712,286	1,364,701,446	107,906,446	124,995,079	44,902,840	37,087,448	1,271,421,648	86,412,737	149,778,108	34,521,180	3,674,965	11,002,597	5,667,049	5,420,287	1,250,316
Taxable returns.....	50,379,263	1,331,466,413	85,096,446	124,995,079	44,902,840	31,231,322	1,251,072,970	69,018,118	149,778,108	34,521,180	2,536,965	10,154,972	5,411,229	5,411,229	1,250,316
\$0.00 under \$1,000.....	1,364,271	1,364,271	1,364,271	1,364,271	44,902,840	1,364,271	1,364,271	1,364,271	1,364,271	44,902,840	1,364,271	1,364,271	1,364,271	1,364,271	44,902,840
\$1,000 under \$1,500.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$1,500 under \$2,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$2,000 under \$2,500.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$2,500 under \$3,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$3,000 under \$3,500.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$3,500 under \$4,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$4,000 under \$4,500.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$4,500 under \$5,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$5,000 under \$6,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$6,000 under \$7,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$7,000 under \$8,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$8,000 under \$9,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$9,000 under \$10,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$10,000 under \$11,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$11,000 under \$12,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$12,000 under \$13,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$13,000 under \$14,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$14,000 under \$15,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$15,000 under \$20,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$20,000 under \$25,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$25,000 under \$30,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$30,000 under \$35,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$35,000 under \$40,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$40,000 under \$45,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$45,000 under \$50,000.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
\$50,000 or more.....	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271	2,856,271
Non-taxable returns, total.....	12,650,023	118,095,031	21,809,999	399,833	399,833	5,856,126	112,286,672	15,394,919	216,106	-	1,148,000	11,846,625	1,398,139	8,859	-
Under \$500.....	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049	4,005,049
\$500 under \$1,000.....	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176	1,689,176
\$1,000 under \$1,500.....	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899	1,887,899
\$1,500 under \$2,000.....	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598	1,004,598
\$2,000 under \$2,500.....	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490	779,490
\$2,500 under \$3,000.....	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490	635,490
\$3,000 under \$3,500.....	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268	1,664,268
\$3,500 under \$4,000.....	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337
\$4,000 under \$4,500.....	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337	1,894,337
\$4,500 or more.....	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043	339,043
Returns under \$5,000.....	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459	24,319,459
Returns \$5,000 or more.....	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929	21,311,929
Returns \$15,000 or more.....	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489	7,079,489

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 13. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

Adjusted gross income classes	Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)
Grand total.....	26,451,105	322,753,491	53,036,481	119,189,720	28,882,677	20,479,956	183,899,046	46,955,288	103,456,426	24,635,641
Taxable returns, total.....	24,351,172	306,519,431	48,768,037	119,002,462	28,882,677	19,136,705	178,932,731	43,630,662	103,343,745	24,635,641
\$0 under \$1,000.....	48,200	34,385	5,433	13,311	1,060	48,402	38,332	58,326	9,134	1,794
\$1,000 under \$1,500.....	222,288	279,119	136,525	68,132	13,311	279,119	136,525	136,525	68,132	13,311
\$1,500 under \$2,000.....	387,280	605,233	307,555	200,980	76,853	387,280	605,233	307,555	200,980	76,853
\$2,000 under \$2,500.....	555,551	1,193,032	509,062	394,376	131,566	555,551	1,193,032	509,062	394,376	131,566
\$2,500 under \$3,000.....	718,271	1,983,160	797,255	711,190	136,971	718,271	1,983,160	797,255	711,190	136,971
\$3,000 under \$3,500.....	880,444	2,388,444	1,130,175	1,077,997	210,108	880,444	2,388,444	1,130,175	1,077,997	210,108
\$3,500 under \$4,000.....	1,066,371	4,008,493	1,556,321	1,554,115	302,972	1,066,371	4,008,493	1,556,321	1,554,115	302,972
\$4,000 under \$4,500.....	1,318,707	5,211,717	2,017,177	2,017,177	397,477	1,318,707	5,211,717	2,017,177	2,017,177	397,477
\$4,500 under \$5,000.....	1,348,871	5,354,789	2,314,677	2,314,677	511,443	1,348,871	5,354,789	2,314,677	2,314,677	511,443
\$5,000 under \$6,000.....	1,337,764	7,178,387	2,449,674	2,449,674	1,484,764	1,337,764	7,178,387	2,449,674	2,449,674	1,484,764
\$6,000 under \$7,000.....	1,212,717	7,212,717	2,449,674	2,449,674	1,484,764	1,212,717	7,212,717	2,449,674	2,449,674	1,484,764
\$7,000 under \$8,000.....	1,212,717	7,212,717	2,449,674	2,449,674	1,484,764	1,212,717	7,212,717	2,449,674	2,449,674	1,484,764
\$8,000 under \$9,000.....	1,212,717	7,212,717	2,449,674	2,449,674	1,484,764	1,212,717	7,212,717	2,449,674	2,449,674	1,484,764
\$9,000 under \$10,000.....	1,577,845	14,756,479	3,579,481	3,579,481	1,484,764	1,577,845	14,756,479	3,579,481	3,579,481	1,484,764
\$10,000 under \$11,000.....	1,219,231	12,771,269	2,825,843	2,825,843	1,484,764	1,219,231	12,771,269	2,825,843	2,825,843	1,484,764
\$11,000 under \$12,000.....	881,334	10,110,395	2,008,452	2,008,452	1,484,764	881,334	10,110,395	2,008,452	2,008,452	1,484,764
\$12,000 under \$13,000.....	628,400	7,836,127	1,424,334	1,424,334	1,484,764	628,400	7,836,127	1,424,334	1,424,334	1,484,764
\$13,000 under \$14,000.....	522,882	6,100,421	1,018,365	1,018,365	1,484,764	522,882	6,100,421	1,018,365	1,018,365	1,484,764
\$14,000 under \$15,000.....	545,881	4,775,681	1,018,365	1,018,365	1,484,764	545,881	4,775,681	1,018,365	1,018,365	1,484,764
\$15,000 under \$20,000.....	899,262	14,641,753	1,973,684	1,973,684	1,484,764	899,262	14,641,753	1,973,684	1,973,684	1,484,764
\$20,000 under \$25,000.....	353,811	7,868,028	1,018,365	1,018,365	1,484,764	353,811	7,868,028	1,018,365	1,018,365	1,484,764
\$25,000 under \$30,000.....	117,796	7,768,686	270,467	270,467	1,484,764	117,796	7,768,686	270,467	270,467	1,484,764
\$30,000 under \$100,000.....	15,480	1,868,189	33,684	1,469,329	734,469	15,480	1,868,189	33,684	1,469,329	734,469
\$100,000 under \$200,000.....	4,963	849,440	10,465	693,407	326,056	4,963	849,440	10,465	693,407	326,056
\$200,000 under \$300,000.....	5,069	1,435,196	10,465	1,097,385	624,833	5,069	1,435,196	10,465	1,097,385	624,833
\$300,000 under \$1,000,000.....	340	532,165	1,667	416,745	241,079	340	532,165	1,667	416,745	241,079
\$1,000,000 under \$1,000,000.....	802	670,146	666	524,512	210,895	802	670,146	666	524,512	210,895
Non-taxable returns, total.....	2,099,933	6,234,260	4,238,674	186,288	-	1,356,251	4,676,315	3,324,635	112,681	-
Under \$600.....	26,045	11,838	47,861	791	-	1,356,251	4,676,315	3,324,635	112,681	-
\$600 under \$1,000.....	306,045	307,340	138,081	138,081	-	306,045	307,340	138,081	138,081	-
\$1,000 under \$1,500.....	1,236,649	307,340	138,081	138,081	-	1,236,649	307,340	138,081	138,081	-
\$1,500 under \$2,000.....	284,224	460,849	379,820	460,849	-	284,224	460,849	379,820	460,849	-
\$2,000 under \$2,500.....	303,978	681,045	514,543	681,045	-	303,978	681,045	514,543	681,045	-
\$2,500 under \$3,000.....	292,922	696,995	511,063	696,995	-	292,922	696,995	511,063	696,995	-
\$3,000 under \$3,500.....	217,235	488,346	232,867	488,346	-	217,235	488,346	232,867	488,346	-
\$3,500 under \$4,000.....	177,895	662,831	448,317	662,831	-	177,895	662,831	448,317	662,831	-
\$4,000 under \$4,500.....	101,842	482,235	313,465	482,235	-	101,842	482,235	313,465	482,235	-
\$4,500 under \$5,000.....	101,842	482,235	313,465	482,235	-	101,842	482,235	313,465	482,235	-
\$5,000 or more.....	24,160	762,627	71,504	762,627	-	24,160	762,627	71,504	762,627	-
Before returns \$5,000.....	3,368,337	37,179,338	12,228,145	37,179,338	-	3,368,337	37,179,338	12,228,145	37,179,338	-
Returns \$5,000 under \$10,000.....	12,789,514	94,311,458	38,418,646	94,311,458	-	12,789,514	94,311,458	38,418,646	94,311,458	-
Returns \$10,000 or more.....	5,993,270	94,311,458	12,349,658	94,311,458	-	5,993,270	94,311,458	12,349,658	94,311,458	-

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 13.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax after deductions (thousand dollars)	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax after deductions (thousand dollars)	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax after deductions (thousand dollars)
Grand total.....	37,112	5,399,380	1,330,082	2,910,653	693,445	137,943	780,592	270,746	335,192	74,877	3,981,079	13,452,112	3,463,923	11,136,254	2,865,331
Taxable returns, total.....	311,068	5,227,827	1,215,091	2,902,324	693,445	130,221	780,124	270,236	335,192	74,877	3,407,933	17,366,712	3,463,923	11,071,339	2,865,331
\$0 under \$1,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	50,253	47,645	22,552	4,989	973
\$1,000 under \$2,000.....	23,135	43,458	11,127	30,331	7,126	1,088	9,529	2,884	6,645	1,335	299	479,203	12,734	467,330	11,710
\$2,000 under \$3,000.....	46,460	106,586	27,119	79,467	15,245	5,229	23,813	12,565	11,248	4,883	294	671,307	728,746	276,452	24,363
\$3,000 under \$4,000.....	93,075	323,113	66,769	256,343	36,574	35,293	39,715	21,764	17,951	7,205	332	389,493	266,241	448,368	36,165
\$4,000 under \$5,000.....	89,002	317,500	118,244	199,256	29,403	13,256	40,787	19,178	21,614	3,706	1,330	643,643	363,012	701,143	135,752
\$5,000 under \$6,000.....	182,764	386,155	138,467	247,688	40,889	11,950	50,667	18,803	31,865	4,237	375	1,562,466	218,400	2,004,784	137,382
\$6,000 under \$7,000.....	62,668	437,521	120,980	316,541	43,580	14,316	67,845	25,518	42,326	5,164	1,186	1,816,321	201,950	2,497,16	150,116
\$7,000 under \$8,000.....	163,246	866,484	270,577	595,907	46,772	18,255	100,700	31,723	69,079	9,017	407	2,222,660	319,465	2,847,136	174,716
\$8,000 under \$9,000.....	94,793	623,446	136,181	487,265	73,346	12,143	77,938	24,789	53,149	1,941	330	1,486,672	181,479	1,922,403	125,651
\$9,000 under \$10,000.....	10,790	170,778	47,799	122,979	16,979	1,115	13,863	5,337	8,526	1,166	36	154,795	11,772	186,567	18,695
\$10,000 under \$11,000.....	19,484	183,522	26,277	157,245	17,177	4,085	36,451	7,711	28,740	1,900	50	154,795	11,772	186,567	18,695
\$11,000 under \$12,000.....	4,881	97,128	12,662	84,466	17,276	971	10,315	1,487	8,828	1,265	30	33,256	3,689	39,549	53,117
\$12,000 under \$13,000.....	6,129	76,215	9,552	66,663	11,775	937	7,466	1,072	6,394	1,135	25	254,539	26,311	280,850	34,913
\$13,000 under \$14,000.....	4,688	63,098	7,115	55,983	9,674	602	7,466	1,072	6,394	1,135	17	254,539	26,311	280,850	34,913
\$14,000 under \$15,000.....	3,078	44,116	4,571	39,545	7,872	502	6,394	1,072	5,322	1,003	13	184,330	11,724	196,054	23,316
\$15,000 under \$16,000.....	10,031	183,445	16,772	166,673	13,124	726	12,794	1,455	11,339	2,168	37	37,966	6,500	44,466	58,973
\$16,000 under \$17,000.....	4,523	104,113	6,460	97,653	12,359	468	10,253	1,455	8,798	1,784	19	432,278	19,214	451,492	106,149
\$17,000 under \$18,000.....	2,084	134,897	3,123	131,774	12,359	145	12,207	1,455	10,754	1,784	38	1,562,466	218,400	2,004,784	137,382
\$18,000 under \$19,000.....	3,497	134,897	3,123	131,774	12,359	145	12,207	1,455	10,754	1,784	38	1,562,466	218,400	2,004,784	137,382
\$19,000 under \$20,000.....	89	14,203	137	14,066	4,603	9	1,555	16	1,539	451	568	153,796	407	154,263	47,018
\$20,000 under \$21,000.....	89	14,203	137	14,066	4,603	9	1,555	16	1,539	451	568	153,796	407	154,263	47,018
\$21,000 under \$22,000.....	24	11,358	41	11,317	3,948	7	1,150	13	1,137	1,011	100	69,261	110	70,261	33,151
\$22,000 under \$23,000.....	11,521	11,521	10	11,511	8,589	2	1,458	-	1,458	1,458	60	144,991	60	145,441	117,582
Non taxable returns, total.....	772,467	270,313	113,037	4,329	-	38,718	80,468	58,510	1,195	-	373,468	1,085,387	591,233	65,138	-
Under \$20,000.....	4,883	3,187	3,998	-	-	(2)	(2)	(2)	-	-	18,071	6,579	17,364	101	-
\$20,000 under \$21,000.....	12,425	16,612	15,140	-	-	8,298	10,761	5,818	-	-	13,588	92,138	76,684	101	-
\$21,000 under \$22,000.....	17,030	22,156	8,491	15,298	8,491	15,298	11,066	5,818	-	-	137,411	177,468	126,891	671	-
\$22,000 under \$23,000.....	3,155	3,155	7,805	21,918	-	7,805	17,466	13,113	(2)	(2)	131,772	226,791	158,802	12,225	-
\$23,000 under \$24,000.....	8,068	22,615	16,648	-	-	7,640	12,553	9,014	-	-	73,784	167,262	97,812	12,225	-
\$24,000 under \$25,000.....	8,068	22,615	16,648	-	-	7,640	12,553	9,014	-	-	39,490	109,424	57,684	16,471	-
\$25,000 under \$26,000.....	8,068	22,615	16,648	-	-	7,640	12,553	9,014	-	-	69,531	25,048	15,190	15,190	-
\$26,000 under \$27,000.....	3,752	13,759	8,710	-	-	3,559	11,817	7,235	-	-	15,317	57,644	22,339	7,235	-
\$27,000 under \$28,000.....	3,400	23,658	7,382	-	-	2,552	11,121	5,465	-	-	(5)	13,100	(5)	13,100	-
\$28,000 or more.....	3,400	23,658	7,382	-	-	2,552	11,121	5,465	-	-	11,463	143,053	13,608	3,400	-
Returns under \$5,000.....	598,764	1,913,623	763,579	719,979	163,313	129,515	378,979	182,025	103,125	19,675	2,870,070	7,984,238	3,224,102	3,703,303	710,317
Returns \$5,000 under \$10,000.....	395,888	2,003,468	424,496	1,372,136	276,736	277,924	777,924	277,924	424,496	28,315	4,924,713	12,376,376	4,099,028	8,428,773	1,305,641
Returns \$10,000 or more.....	59,725	1,181,569	91,457	688,570	276,748	5,938	133,709	10,884	91,457	56,887	199,556	4,642,061	192,445	3,426,945	1,305,641

Note.—For description of the Sample and Limitations of the Data and "Explanation of Classifications and Terms."

Excluded as "Estimated as a result of high sampling variability. However, the data are included in the appropriate totals."

NOTE: Detail may not add to total because of rounding.

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties			Partnership			Estate and trusts			Other sources				
	Number of returns	Amount (Thousand dollars)	Net income	Number of returns	Amount (Thousand dollars)	Net profit	Number of returns	Amount (Thousand dollars)	Net loss	Number of returns	Amount (Thousand dollars)	Exempt income		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Grand total.....	224,540	456,521	17,761	51,477	891,664	7,716,784	228,424	485,020	277,707	518,805	17,071	20,764	1,756,593	93,006,681
Taxable returns, total.....	193,132	376,894	17,089	49,001	871,644	7,621,618	205,363	407,777	246,288	480,864	14,244	15,373	1,666,021	88,768,707
\$600 under \$1,000.....	(1)	(1)			4,095	3,960		2,226		(1)			1,875	34,984
\$1,000 under \$1,500.....	2,807	2,221			9,829	6,633			2,707	2,341			8,785	136,525
\$1,500 under \$2,000.....	2,807	2,221			9,829	6,633			2,707	2,341			8,785	136,525
\$2,000 under \$2,500.....	4,316	2,919			12,898	21,946		4,188	2,773	2,318			23,552	797,525
\$2,500 under \$3,000.....	4,316	2,919			12,898	21,946		4,188	2,773	2,318			23,552	797,525
\$3,000 under \$3,500.....	4,422	2,932			21,813	48,178		5,568	5,272	9,186			30,634	1,556,921
\$3,500 under \$4,000.....	4,422	2,932			21,813	48,178		5,568	5,272	9,186			30,634	1,556,921
\$4,000 under \$4,500.....	6,988	5,943			25,435	68,982		4,174	2,588	8,692			50,153	1,973,992
\$4,500 under \$5,000.....	6,988	5,943			25,435	68,982		4,174	2,588	8,692			50,153	1,973,992
\$5,000 under \$6,000.....	16,348	6,025			60,506	194,173		11,915	11,694	16,232			99,376	6,207,948
\$6,000 under \$7,000.....	12,867	6,771			69,013	203,932		12,459	18,538	18,578			93,196	6,862,415
\$7,000 under \$8,000.....	12,867	6,771			69,013	203,932		12,459	18,538	18,578			93,196	6,862,415
\$8,000 under \$9,000.....	12,867	6,771			69,013	203,932		12,459	18,538	18,578			93,196	6,862,415
\$9,000 under \$10,000.....	9,742	11,577			42,634	194,418		11,681	11,681	5,327			64,413	3,799,581
\$10,000 under \$11,000.....	8,422	8,622			39,092	191,080		9,606	11,326	10,208			57,397	2,805,543
\$11,000 under \$12,000.....	8,422	8,622			39,092	191,080		9,606	11,326	10,208			57,397	2,805,543
\$12,000 under \$13,000.....	8,422	8,622			39,092	191,080		9,606	11,326	10,208			57,397	2,805,543
\$13,000 under \$14,000.....	5,560	7,697			25,435	164,163		7,777	7,180	8,285			41,188	1,018,368
\$14,000 under \$15,000.....	5,560	7,697			25,435	164,163		7,777	7,180	8,285			41,188	1,018,368
\$15,000 under \$20,000.....	19,354	37,720	2,445	5,024	92,119	796,676	20,931	36,950	25,412	48,338			155,988	1,971,874
\$20,000 under \$25,000.....	11,118	20,420	1,074	1,436	61,365	699,274	14,260	18,274	43,816	1,271			171,031	817,610
\$25,000 under \$30,000.....	22,308	89,683	3,966	11,104	122,952	2,198,841	27,446	81,545	33,809	99,821			311,551	1,164,278
\$30,000 under \$35,000.....	8,019	13,146	1,527	3,273	36,848	1,137,138	9,444	56,545	13,799	88,005			1,161	2,666,877
\$35,000 under \$40,000.....	4,689	19,314	553	3,457	4,483	245,321	1,739	13,255	2,399	19,420			39,229	13,884
\$40,000 under \$45,000.....	535	12,523	143	5,284	1,438	95,044	674	15,025	949	8,362			83	10,605
\$45,000 under \$50,000.....	128	11,308	24	2,469	1,111	15,114	591	22,079	145	5,104			272	12,174
\$50,000 under \$100,000.....	51	6,528	20	2,257	70	9,385	86	5,779	73	3,435			5	1,666
\$100,000 or more.....	31,038	31,627	1,676	4,416	78,434	195,144	23,061	77,243	31,419	37,941			94,572	4,238,674
Non-taxable returns, total.....	31,038	31,627	1,676	4,416	78,434	195,144	23,061	77,243	31,419	37,941			94,572	4,238,674
Under \$600.....	(1)	(1)			(1)	(1)								
\$600 under \$1,000.....	1,387	238			3,188	2,071		4,275	12,286	4,872			2,381	47,561
\$1,000 under \$1,500.....	4,693	2,767			6,425	7,612		3,807	2,025	6,132			2,899	125,273
\$1,500 under \$2,000.....	2,294	1,210			8,446	13,250		5,419	4,372	4,118			9,796	379,920
\$2,000 under \$2,500.....	5,923	2,978			10,546	18,798		6,799	5,419	3,512			6,792	511,243
\$2,500 under \$3,000.....	3,484	2,088			8,994	21,768		6,003	6,799	7,096			10,597	811,583
\$3,000 under \$4,000.....	1,306	2,942			6,116	18,927		4,803	4,803	6,439			12,597	468,517
\$4,000 under \$5,000.....	3,577	8,508			12,798	64,981		4,423	4,423	6,092			10,269	365,894
\$5,000 or more.....	3,577	8,508			12,798	64,981		4,423	4,423	6,092			10,269	365,894
Returns under \$5,000.....	57,898	47,075	2,806	2,063	190,830	425,277	42,503	58,149	62,492	54,840			5,044	12,238,163
Returns \$5,000 under \$10,000.....	66,309	43,765	3,221	3,168	282,725	1,072,265	67,192	64,252	72,776	79,075			7,754	422,268
Returns \$10,000 or more.....	100,233	317,781	12,734	46,245	476,763	6,217,642	118,729	362,619	142,496	364,690			1,011,981	12,249,892

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con

PART I --TOTAL DEDUCTIONS--Continued

Amount in millions of dollars

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income--Continued											
	10 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent under 60 percent		60 percent under 70 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	1,377,715	1,986,790	4,840,761	7,111,701	2,637,665	4,771,321	2,284,174	4,705,877	856,375	2,064,036	255,245	1,022,903
Under \$600.....	-	-	11	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	6,647	9,620	24,154	34,947	2,743	4,970	30,459	9,039	24,190	9,104	16,237	2,730
\$1,000 under \$1,500.....	10,086	2,540	66,374	17,077	31,111	18,922	83,832	36,659	50,366	28,312	36,877	25,377
\$1,500 under \$2,000.....	20,776	7,057	90,227	37,763	89,166	43,542	161,570	87,918	77,048	59,811	40,264	39,435
\$2,000 under \$2,500.....	32,796	14,474	137,116	70,075	111,150	67,647	176,136	121,042	76,441	76,076	38,597	47,773
\$2,500 under \$3,000.....	50,811	27,396	172,047	109,779	144,251	97,992	1,360	344,512	76,748	94,501	39,693	13,063
\$3,000 under \$3,500.....	92,376	33,379	279,295	144,744	244,218	127,725	182,150	181,069	77,801	114,279	33,347	27,761
\$3,500 under \$4,000.....	69,102	43,323	238,223	200,142	173,879	162,831	101,353	220,307	64,397	105,301	27,436	15,593
\$4,000 under \$4,500.....	69,146	57,750	260,798	249,162	177,748	204,223	177,115	237,372	53,759	110,243	23,179	13,763
\$4,500 under \$5,000.....	50,417	75,138	292,620	311,127	166,310	216,422	144,776	240,437	59,389	124,142	23,534	60,694
\$5,000 under \$6,000.....	181,439	194,434	672,910	672,910	372,301	557,113	204,409	550,562	266,066	208,001	27,334	81,224
\$6,000 under \$7,000.....	190,190	240,442	678,700	678,700	376,034	626,226	220,477	478,787	77,082	161,312	16,649	66,609
\$7,000 under \$8,000.....	151,613	221,562	690,542	682,321	292,321	425,351	169,477	416,960	63,966	144,947	9,238	37,646
\$8,000 under \$9,000.....	126,344	209,492	422,720	793,366	172,738	377,774	104,646	298,778	24,543	90,581	7,733	36,082
\$9,000 under \$10,000.....	90,319	165,730	279,637	96,730	124,021	320,874	69,159	220,973	15,479	65,745	6,605	34,296
\$10,000 under \$11,000.....	66,515	133,535	204,685	474,301	85,336	244,379	100,233	177,263	12,446	57,351	1,164	29,671
\$11,000 under \$12,000.....	44,243	88,711	136,659	346,735	3,740	166,170	27,922	108,368	7,664	38,707	3,033	19,123
\$12,000 under \$13,000.....	29,663	72,306	89,477	246,012	36,346	133,351	21,777	92,097	5,309	29,144	2,108	14,368
\$13,000 under \$14,000.....	19,924	49,793	60,300	177,515	24,701	80,303	19,762	66,876	3,770	22,220	1,507	11,104
\$14,000 under \$15,000.....	16,632	46,833	44,601	142,745	12,104	71,417	12,867	62,577	3,776	23,133	1,438	11,484
\$15,000 under \$20,000.....	32,613	104,104	102,327	324,114	44,729	206,586	31,472	180,793	10,646	79,120	4,262	40,272
\$20,000 under \$25,000.....	10,319	44,621	34,412	161,310	10,682	101,099	13,315	101,980	4,756	45,377	2,082	25,726
\$25,000 under \$50,000.....	12,661	80,333	43,147	317,768	20,736	190,740	20,705	241,233	5,647	130,097	4,400	82,803
\$50,000 under \$100,000.....	2,216	36,199	9,997	147,629	6,131	116,841	7,231	162,342	2,111	93,306	1,400	52,779
\$100,000 under \$150,000.....	392	8,772	1,421	39,467	1,061	34,870	1,425	56,379	176	38,999	317	20,192
\$150,000 under \$200,000.....	109	3,773	500	19,379	344	19,551	720	34,376	299	22,874	161	17,216
\$200,000 under \$500,000.....	100	1,352	481	29,411	392	30,714	72	76,138	390	49,744	150	23,744
\$500,000 under \$1,000,000.....	6	811	57	7,176	55	7,538	122	28,574	70	20,446	14	7,036
\$1,000,000 or more.....	3	1,120	21	16,227	15	9,425	61	43,535	24	20,287	8	10,849
Returns under \$5,000.....	382,126	261,286	1,488,038	1,144,633	1,047,011	938,411	1,227,366	1,298,322	67,131	722,906	270,927	407,141
Returns \$5,000 under \$10,000.....	740,111	1,031,720	2,624,554	4,147,251	1,234,421	2,427,449	853,306	1,966,403	227,164	670,726	97,970	253,861
Returns \$10,000 or more.....	235,077	691,784	728,147	2,111,817	308,173	1,405,461	203,502	1,441,132	61,080	670,406	26,010	361,901

Itemized deductions as a percent of adjusted gross income--Continued

Adjusted gross income classes	60 percent under 70 percent		70 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	190,732	597,770	105,763	367,681	65,753	266,370	35,576	170,350	8,482	36,994	127,771	573,175
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
\$600 under \$1,000.....	5,766	3,148	8,232	9,796	4,773	3,204	4,279	3,227			25,397	25,432
\$1,000 under \$1,500.....	23,660	19,692	4,292	3,467	2,285	8,798	3,974	4,312			16,509	35,059
\$1,500 under \$2,000.....	28,730	31,561	12,696	16,542	9,140	23,377	4,086	6,762			14,752	38,226
\$2,000 under \$2,500.....	19,359	28,279	14,271	23,914	8,213	16,664	4,660	9,826			12,932	44,134
\$2,500 under \$3,000.....	18,797	34,090	5,368	17,011	7,239	18,716	3,469	8,966			7,267	30,420
\$3,000 under \$3,500.....	16,310	37,411	6,760	16,677	1,267	11,405	2,287	7,175			6,512	29,460
\$3,500 under \$4,000.....	13,012	31,314	2,613	5,561	4,776	14,725					6,459	33,281
\$4,000 under \$4,500.....	7,334	26,332	1,433	17,260	2,873	10,366	3,173	12,588			2,693	15,994
\$4,500 under \$5,000.....	7,060	21,467	6,252	24,307	1,906	7,717					3,599	21,373
\$5,000 under \$6,000.....	17,259	39,950	3,353	16,422	3,277	15,166	3,479	27,798			2,087	14,434
\$6,000 under \$7,000.....	2,319	36,774	2,440	11,761							2,033	15,614
\$7,000 under \$8,000.....	4,732	21,217	4,253	24,275	4,367	24,761	2,113	14,421			1,577	16,791
\$8,000 under \$9,000.....	2,893	16,069	2,773	16,667							693	7,974
\$9,000 under \$10,000.....	1,906	11,136	(1)	(1)							760	11,617
\$10,000 under \$11,000.....	1,606	10,922	1,070	3,408	334	2,768	401	9,111			1,007	16,437
\$11,000 under \$12,000.....	1,546	11,709	276	7,300	562	5,410					502	8,086
\$12,000 under \$13,000.....	1,070	8,638	3,379	6,368	(1)	6,358	368	4,391			436	7,660
\$13,000 under \$14,000.....	722	6,277	13	4,274	(1)	(1)						
\$14,000 under \$15,000.....	569	5,339	502	5,401	334	4,107	334	4,566				8,774
\$15,000 under \$20,000.....	2,228	27,918	1,022	17,899	203	11,387	508	8,131			1,063	23,958
\$20,000 under \$25,000.....	1,197	17,461	672	11,263	672	12,525	401	9,015			401	10,439
\$25,000 under \$50,000.....	2,066	46,439	1,062	27,293	59	16,436	449	13,799			824	35,703
\$50,000 under \$100,000.....	666	29,760	39,678	281	16,699	172	11,038				192	18,965
\$100,000 under \$150,000.....	162	12,659	102	9,269	68	7,084	38	4,358			45	6,753
\$150,000 under \$200,000.....	62	7,591	38	4,862	17	2,533	15	2,400			183	7,461
\$200,000 under \$500,000.....	42	16,212	97	12,242	60	13,732	31	8,567			1,806	17,101
\$500,000 under \$1,000,000.....	13	1,467	7	3,227	12	6,711	10	6,711			111	13,566
\$1,000,000 or more.....	4	4,313	2	2,376	1	5,996		4,615			1,547	25,062
Returns under \$5,000.....	143,497	231,457	24,074	150,261	3,111	105,115	2,732	53,453	7,072	24,475	115,540	308,200
Returns \$5,000 under \$10,000.....	34,309	142,466	24,606	79,009	7,644	53,927	5,592	32,219	493	2,869	7,160	64,430
Returns \$10,000 or more.....	12,226	211,317	7,103	138,353	4,998	115,288	4,262	86,677	917	19,650	7,071	200,545

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Abbreviations and Terms."

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—CONTRIBUTIONS
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for contributions	Amount of deduction for contributions (Thousand dollars)	Deduction for contributions as a percent of adjusted gross income									
			1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent			
			Number of returns (1)	Amount (Thousand dollars) (2)	Number of returns (3)	Amount (Thousand dollars) (4)	Number of returns (5)	Amount (Thousand dollars) (6)	Number of returns (7)	Amount (Thousand dollars) (8)	Number of returns (9)	Amount (Thousand dollars) (10)
Total.....	25,144,355	7,511,682	1,623,114	43,275	4,689,925	429,691	4,884,269	856,501	4,128,526	1,032,736	2,977,740	918,434
Under \$600.....	22,831	115,596	(1)	(1)	7,026	62	7,812	124	34,750	373	12,451	398
\$600 under \$1,000.....	374,387	46,169	7,025	33	25,822	345	33,001	848	27,649	1,668	36,607	1,921
\$1,000 under \$1,500.....	563,585	69,133	16,087	45	55,151	1,009	56,011	1,073	74,221	3,880	58,415	4,107
\$1,500 under \$2,000.....	723,058	97,956	26,841	196	67,749	1,601	92,656	4,253	95,094	6,434	77,366	7,123
\$2,000 under \$3,000.....	877,640	133,629	34,700	279	95,257	2,746	129,577	7,141	115,957	9,663	112,307	12,217
\$3,000 under \$3,500.....	1,000,677	162,631	52,005	113,268	58,433	3,715	164,573	16,496	141,967	14,422	134,113	17,350
\$3,500 under \$4,000.....	1,156,496	198,781	37,466	594	181,628	7,767	161,398	11,822	176,480	19,645	155,943	23,900
\$4,000 under \$4,500.....	1,248,756	225,908	68,763	846	201,861	8,693	213,612	18,265	195,837	24,896	157,704	26,633
\$4,500 under \$5,000.....	1,346,088	259,433	75,924	1,024	228,835	10,871	238,711	22,537	213,754	36,517	170,849	32,350
\$5,000 under \$6,000.....	3,108,318	608,493	227,829	3,853	944,618	33,838	614,506	67,618	567,184	83,519	375,753	82,193
\$6,000 under \$7,000.....	3,054,219	664,281	242,346	4,716	618,745	44,188	626,325	81,231	517,106	106,122	356,245	92,124
\$7,000 under \$8,000.....	2,653,920	646,390	206,620	4,288	548,433	41,917	548,786	81,532	452,464	106,617	335,980	90,529
\$8,000 under \$9,000.....	2,017,866	534,767	131,799	3,319	439,650	37,371	461,936	77,911	363,567	92,627	237,342	79,748
\$9,000 under \$10,000.....	1,534,757	454,086	98,300	2,536	346,291	31,088	337,576	62,853	283,764	81,719	174,462	65,385
\$10,000 under \$11,000.....	1,203,098	387,456	90,498	2,919	266,712	28,232	266,628	55,736	221,465	69,158	138,725	57,567
\$11,000 under \$12,000.....	876,596	304,860	67,665	2,297	187,655	21,849	200,884	45,991	162,022	55,138	95,915	43,389
\$12,000 under \$13,000.....	621,560	236,470	45,750	1,691	136,417	17,369	142,550	35,453	111,250	41,229	71,066	35,082
\$13,000 under \$15,000.....	467,956	186,329	35,099	1,072	96,713	12,629	102,249	27,472	81,314	33,332	56,462	26,979
\$15,000 under \$16,000.....	360,307	159,381	26,908	876	77,181	11,300	76,634	22,294	66,175	25,976	38,727	22,144
\$16,000 under \$20,000.....	856,216	460,346	55,619	2,812	182,654	31,836	195,224	66,396	153,577	77,451	94,978	63,977
\$20,000 under \$25,000.....	369,297	231,524	26,236	1,601	78,656	18,030	81,922	36,159	59,733	39,266	35,297	30,983
\$25,000 under \$30,000.....	466,118	335,544	37,754	3,649	116,393	39,616	112,081	73,572	74,872	73,916	44,823	59,101
\$30,000 under \$40,000.....	116,589	332,638	15,584	2,056	38,642	18,566	44,746	26,746	21,762	29,946	24,946	26,946
\$40,000 under \$50,000.....	15,340	112,964	1,795	579	3,175	3,676	2,174	5,668	1,425	5,615	1,036	4,887
\$50,000 under \$60,000.....	4,048	68,899	595	266	962	1,454	553	1,835	391	1,082	253	1,726
\$60,000 under \$70,000.....	5,065	153,022	801	538	747	1,962	391	2,113	253	2,058	230	2,453
\$70,000 under \$100,000.....	904	63,884	188	328	95	542	47	565	32	668	19	451
\$100,000 or more.....	352	134,786	96	363	49	737	16	591	10	16,788	8	651
Returns under \$5,000.....	7,458,502	1,201,668	333,664	3,526	978,777	36,376	1,691,347	77,283	1,655,550	116,459	916,769	125,501
Returns \$5,000 under \$10,000.....	12,369,100	2,906,417	904,894	18,712	2,541,737	185,162	2,588,823	371,144	2,133,067	458,618	1,470,782	418,979
Returns \$10,000 or more.....	5,316,753	3,408,403	388,576	21,337	1,169,411	208,419	1,264,099	402,154	962,900	463,653	881,189	373,954
Adjusted gross income classes	Number of returns	Amount (Thousand dollars) (14)	Number of returns	Amount (Thousand dollars) (15)	Number of returns	Amount (Thousand dollars) (16)	Number of returns	Amount (Thousand dollars) (17)	Number of returns	Amount (Thousand dollars) (18)	Number of returns	Amount (Thousand dollars) (19)
Total.....	1,894,597	1,123,127	1,212,462	53,414	804,885	389,896	666,416	335,675	462,745	282,011	1,278,079	928,493
Under \$600.....	16,305	69	13,951	64	9,511	333	8,146	152	6,945	503	2,387	96
\$600 under \$1,000.....	31,535	1,988	25,755	1,926	24,383	2,144	24,732	2,968	19,464	2,189	68,700	10,319
\$1,000 under \$1,500.....	69,799	4,416	44,359	4,634	37,711	4,361	26,369	3,681	27,768	4,345	66,681	13,403
\$1,500 under \$2,000.....	75,842	8,488	55,207	7,458	55,750	8,431	28,146	5,127	25,011	5,084	73,373	19,241
\$2,000 under \$3,000.....	77,768	17,735	63,306	14,476	49,146	9,492	34,303	6,695	27,565	6,839	88,330	27,994
\$3,000 under \$3,500.....	84,190	13,719	72,693	14,103	48,726	11,166	36,718	9,517	32,323	9,507	84,476	31,313
\$3,500 under \$4,000.....	105,159	21,794	72,606	16,188	46,286	12,183	37,641	11,226	29,460	9,984	83,688	35,827
\$4,000 under \$4,500.....	116,417	26,417	64,678	14,484	53,721	15,897	35,149	11,979	25,458	9,677	86,268	41,438
\$4,500 under \$5,000.....	117,323	27,021	80,932	22,881	56,841	16,011	31,374	11,774	24,618	11,571	87,708	43,581
\$5,000 under \$6,000.....	235,448	69,586	161,953	52,662	92,432	37,428	41,312	26,341	51,488	25,434	165,616	89,866
\$6,000 under \$7,000.....	222,213	71,711	138,349	55,266	68,683	31,349	67,394	34,711	43,409	25,601	125,886	96,843
\$7,000 under \$8,000.....	205,535	69,319	98,123	42,195	62,195	28,811	39,695	26,685	39,695	26,685	88,877	73,861
\$8,000 under \$9,000.....	128,324	51,815	76,492	38,764	46,162	22,613	42,613	28,874	25,438	19,400	53,376	50,728
\$9,000 under \$10,000.....	99,214	45,396	56,617	31,979	36,928	24,476	28,163	21,227	17,392	14,858	53,070	53,228
\$10,000 under \$11,000.....	77,066	39,935	45,319	28,224	26,432	19,296	19,655	16,411	14,719	13,962	35,626	39,192
\$11,000 under \$12,000.....	33,952	17,761	32,376	22,127	19,695	15,552	15,517	11,454	9,732	9,992	22,691	28,841
\$12,000 under \$13,000.....	38,664	23,864	21,918	15,933	15,107	13,115	13,115	11,113	7,797	8,739	17,196	26,552
\$13,000 under \$15,000.....	29,816	18,488	16,896	11,931	16,838	16,144	7,266	7,626	4,988	6,031	11,392	17,383
\$15,000 under \$20,000.....	24,943	15,234	13,331	11,489	8,589	8,611	7,712	6,889	9,316	6,412	14,478	16,786
\$20,000 under \$25,000.....	27,072	42,795	33,706	33,698	22,206	29,456	14,496	19,697	9,840	15,159	21,494	41,657
\$25,000 under \$30,000.....	26,763	24,321	13,737	18,290	9,227	13,440	6,124	14,675	4,649	9,224	16,641	25,197
\$30,000 under \$35,000.....	31,206	49,782	18,097	17,718	12,725	36,389	8,441	23,737	6,627	26,082	15,442	66,733
\$35,000 under \$40,000.....	4,478	4,477	4,477	17,650	3,202	14,674	2,422	14,846	2,687	12,762	43,461	17,888
\$40,000 under \$50,000.....	790	4,471	579	4,441	38	378	378	3,937	323	3,481	1,094	15,549
\$50,000 under \$100,000.....	202	1,719	1,065	1,083	141	1,679	111	1,337	135	2,156	412	8,086
\$100,000 under \$500,000.....	164	2,123	131	2,143	108	2,805	107	2,833	105	2,813	425	14,208
\$500,000 or more.....	16	545	18	750	19	853	10	747	21	1,264	57	4,489
Returns \$10,000 or more.....	9	941	5	11,163	5	607	1	1,608	1	106	17	4,233
Returns under \$10,000.....	67,726	111,897	492,771	96,684	776,264	81,398	295,324	63,124	219,214	58,818	664,772	226,186
Returns \$10,000 under \$15,000.....	98,754	8,854	522,484	217,297	36,395	147,294	254,309	144,152	178,222	112,226	464,779	358,526
Returns \$15,000 or more.....	55,123	279,290	26,207	27,448	128,246	16,198	97,773	128,999	65,300	111,467	249,596	343,781

Footnote at end of table. See text for "Description of the Sample and Limitations," the "Data," and "Explanation of Classification and Terms."

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—CONTRIBUTIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Deduction for contributions as a percent of adjusted gross income—Continued													
	15 percent under 20 percent		20 percent		Over 20 percent under 30 percent		30 percent		Over 30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total.....	316,636	397,639	49,636	83,069	138,399	341,876	44,146	181,954	19,469	22,757	8,300	9,618	11,500	9,740
Under \$600.....	3,133	242	(1)	(1)	2,893	283	(1)	(1)	1,727	260	2,280	200	4,024	1,289
\$600 under \$1,000.....	12,306	1,711	2,581	425	9,346	1,925	2,287	614	2,673	721	-	-	1,100	600
\$1,000 under \$1,500.....	24,445	5,167	3,866	976	13,200	4,666	2,587	1,112	1,928	865	-	-	1,633	1,434
\$1,500 under \$2,000.....	35,537	10,433	6,247	2,144	15,477	5,269	5,987	2,944	2,538	1,482	-	-	-	-
\$2,000 under \$2,500.....	23,801	8,636	5,560	2,439	16,799	8,073	3,293	3,168	(1)	(1)	-	-	-	-
\$2,500 under \$3,000.....	26,681	13,176	(1)	(1)	11,807	7,001	3,767	3,120	3,852	3,510	5,679	3,410	-	-
\$3,000 under \$3,500.....	18,118	8,851	3,410	2,175	11,517	6,139	3,667	2,315	-	-	-	-	-	-
\$3,500 under \$4,000.....	22,792	13,949	3,767	2,787	6,751	6,137	3,650	4,171	-	-	-	-	-	-
\$4,000 under \$4,500.....	18,469	11,087	3,267	2,785	5,068	5,083	-	-	5,667	5,458	-	-	3,358	7,800
\$4,500 under \$5,000.....	19,420	14,924	1,630	1,733	7,288	5,164	4,193	5,345	-	-	-	-	-	-
\$5,000 under \$6,000.....	25,921	23,110	3,168	3,558	8,249	10,638	4,680	8,100	-	-	-	-	-	-
\$6,000 under \$7,000.....	22,707	23,721	3,766	4,863	6,954	14,512	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	15,493	18,069	2,280	3,345	4,478	8,315	-	-	(1)	(1)	(1)	(1)	-	-
\$8,000 under \$9,000.....	9,054	12,797	(1)	(1)	3,667	7,966	2,313	5,800	-	-	-	-	-	-
\$9,000 under \$10,000.....	6,447	10,430	-	-	2,213	5,101	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	5,347	9,110	602	1,270	1,935	5,683	435	1,302	-	-	(1)	(1)	(1)	(1)
\$11,000 under \$12,000.....	3,665	6,395	468	1,079	1,040	2,840	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	2,817	3,714	-	-	836	4,428	602	4,171	-	-	-	-	-	-
\$13,000 under \$14,000.....	2,442	5,393	639	1,741	773	2,514	434	1,755	-	-	-	-	-	-
\$14,000 under \$15,000.....	1,569	3,980	-	-	769	2,710	(1)	(1)	-	-	-	-	-	-
\$15,000 under \$20,000.....	4,656	13,420	530	1,883	3,278	9,454	1,569	7,618	-	-	-	-	-	-
\$20,000 under \$25,000.....	2,307	8,557	468	2,077	1,567	8,673	876	5,912	190	1,277	-	-	-	-
\$25,000 under \$30,000.....	6,493	31,997	1,186	8,362	3,164	28,786	1,761	18,097	-	-	-	-	-	-
\$30,000 under \$40,000.....	2,790	32,897	713	9,931	2,461	41,596	1,118	23,160	-	-	(1)	(1)	(1)	(1)
\$40,000 under \$50,000.....	763	15,807	251	6,112	794	24,151	322	11,618	8	297	1	61	6	693
\$50,000 under \$60,000.....	417	12,142	118	3,726	396	17,308	179	9,227	1	55	-	-	8	2,571
\$60,000 under \$70,000.....	426	20,500	130	8,789	600	48,976	339	30,264	7	597	-	-	21	9,155
\$70,000 under \$100,000.....	66	7,600	25	3,398	161	17,583	75	15,335	-	-	-	-	12	8,870
\$100,000 or more.....	14	4,891	8	5,530	64	36,906	31	19,379	-	5,190	-	-	14	42,084
Returns under \$5,000.....	204,302	96,172	33,791	16,758	96,000	56,744	21,333	42,413	18,516	11,546	7,959	4,200	10,522	8,792
Returns \$5,000 under \$10,000.....	79,622	88,933	11,692	14,463	25,861	42,532	9,993	14,000	(1)	(1)	(1)	(1)	(1)	(1)
Returns \$10,000 or more.....	32,712	178,527	5,153	51,868	16,538	242,600	7,814	145,687	210	7,416	41	200	575	68,788

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Number of returns with itemized deductions for interest paid	Amount of itemized deductions for interest paid (Thousand dollars)	Deduction for interest paid as a percent of adjusted gross income									
			3 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	20,993,977	1,007,361	1,702,259	96,031	1,088,936	2,052,696	2,010,756	644,707	1,970,960	609,736	1,803,334	719,198
Under \$5,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$30,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$30,000 under \$35,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$35,000 under \$40,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$40,000 under \$45,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$45,000 under \$50,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$55,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$55,000 under \$60,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$60,000 under \$65,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$65,000 under \$70,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$70,000 under \$75,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$75,000 under \$80,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$80,000 under \$85,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$85,000 under \$90,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$90,000 under \$95,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$95,000 under \$100,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$110,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$110,000 under \$120,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$120,000 under \$130,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$130,000 under \$140,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$140,000 under \$150,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$150,000 under \$160,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$160,000 under \$170,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$170,000 under \$180,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$180,000 under \$190,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$190,000 under \$200,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$200,000 under \$250,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$250,000 under \$300,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$300,000 under \$1,000,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 under \$1,500,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,500,000 under \$2,000,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$2,000,000 under \$3,000,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$3,000,000 under \$5,000,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000,000 or more.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Returns under \$5,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Returns \$5,000 under \$10,000.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Returns \$10,000 or more.....	1,000	1,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART III.—INTEREST PAID—Continued

[Taxable and nontaxable returns.]

Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 50 percent		50 percent under 70 percent		70 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	743,390	79,423	356,467	476,191	52,367	172,469	25,764	39,305	47,367	131,607
Under \$500.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11,592	5,798
\$500 under \$1,000.....	3,576	522	4,373	1,016	4,752	1,422	2,280	711	1,064	5,296
\$1,000 under \$1,500.....	8,280	1,864	17,392	4,009	7,321	2,125	4,286	2,482	3,794	6,117
\$1,500 under \$2,000.....	22,251	6,764	25,504	9,317	4,429	5,597	3,353	4,066	4,651	7,775
\$2,000 under \$2,500.....	29,705	9,791	23,276	12,664	9,352	7,567	3,639	2,992	2,974	4,142
\$2,500 under \$3,000.....	25,777	15,210	21,570	20,154	6,541	6,122	3,541	2,803	1,690	2,775
\$3,000 under \$3,500.....	47,336	27,865	36,471	27,127	10,328	10,866	5,796	5,052	2,974	4,131
\$3,500 under \$4,000.....	50,171	22,062	34,474	22,089	7,772	8,912	1,913	2,423	2,446	4,482
\$4,000 under \$4,500.....	55,665	27,735	37,243	22,247	7,132	4,421	400	750	1,393	3,967
\$4,500 under \$5,000.....	66,946	28,537	21,179	14,715	2,366	5,310	1,294	2,525	(1)	(1)
\$5,000 under \$6,000.....	120,299	120,952	77,712	43,612	1,911	1,100	420	2,253		
\$6,000 under \$7,000.....	32,064	104,312	19,087	29,166	1,475	7,276	2,300	6,469		
\$7,000 under \$8,000.....	69,643	86,297	21,299	37,273	1,809	9,733	1,420	4,958	2,956	12,179
\$8,000 under \$9,000.....	42,428	60,799	11,860	23,059	1,094	3,051	812	3,073		
\$9,000 under \$10,000.....	29,705	47,752	1,940	15,113	420	1,361	792	3,045		
\$10,000 under \$11,000.....	17,026	30,079	4,148	10,130	1,500	7,411	401	1,844		
\$11,000 under \$12,000.....	10,350	19,212	5,212	10,068	736	2,785	254	1,229		
\$12,000 under \$13,000.....	7,156	15,115	2,528	7,295	836	3,510	268	1,476	1,566	13,723
\$13,000 under \$14,000.....	4,426	10,425	1,591	5,010	602	2,817	100	279		
\$14,000 under \$15,000.....	3,594	8,838	1,509	5,277	401	2,044	208	1,762		
\$15,000 under \$20,000.....	8,942	36,117	4,772	12,269	1,932	11,426	525	4,044	6,78	3,776
\$20,000 under \$25,000.....	2,422	13,210	2,144	11,791	1,129	8,376	438	4,442	571	2,408
\$25,000 under \$50,000.....	5,395	30,281	4,034	72,290	1,760	21,141	76	7,615	1,102	25,541
\$50,000 under \$100,000.....	1,598	12,264	1,420	22,492	548	12,511	253	7,960	451	21,416
\$100,000 under \$150,000.....	252	2,134	290	2,180	126	5,681	70	2,781	119	10,259
\$150,000 under \$200,000.....	64	2,924	75	5,017	52	3,024	36	2,136	46	5,463
\$200,000 under \$500,000.....	99	7,541	31	3,721	43	4,174	41	4,301	72	17,438
\$500,000 under \$1,000,000.....	11	1,203	12	1,784	6	1,316	7	2,138	17	7,395
\$1,000,000 or more.....	4	1,052	4	1,487	1	776	—	—	1	834
Returns under \$5,000.....	317,431	116,239	232,472	175,931	66,395	56,180	26,294	26,191	40,533	91,522
Returns \$5,000 under \$10,000.....	364,080	416,754	97,561	152,717	12,769	38,660	6,266	19,305	2,956	12,179
Returns \$10,000 or more.....	6,279	127,430	7,424	145,543	7,603	26,619	2,114	43,811	4,878	117,906

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of the Data" (Definitions and Terms.)

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16 — ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Cont.

PART IV.—TAXES PAID (Taxable and non-taxable returns)												
Number of returns with itemized deductions for tax paid	Amount of deductions (Thousands of dollars)	Deduction for taxes paid as a percent of adjusted gross income										
		0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Under \$10,000.....	26,066,964	1,046,741	248,186	16,241	823,207	111,923	1,755,745	372,266	2,947,729	870,177	3,817,938	1,456,290
\$10,000 under \$15,000.....	10,979,796	7,732	17,992	(1)	12,917	171	11,471	231	12,251	355	8,405	324
\$15,000 under \$20,000.....	17,992	22,474	15,148	142	30,715	60	37,227	1,191	32,722	1,429	21,677	1,253
\$20,000 under \$25,000.....	411,165	59,249	21,110	222	65,232	1,247	48,746	2,146	47,616	2,947	48,539	3,865
\$25,000 under \$30,000.....	1,176,212	156,767	21,676	318	153,947	1,917	5,818	79,821	6,294	17,672	7,262	1,469
\$30,000 under \$35,000.....	391,198	252,777	23,649	420	69,234	2,983	81,058	5,626	96,324	7,929	92,435	11,469
\$35,000 under \$40,000.....	1,067,342	252,777	23,649	420	69,234	2,983	81,058	5,626	96,324	7,929	92,435	11,469
\$40,000 under \$45,000.....	1,137,184	170,552	19,289	438	63,449	3,805	122,405	11,470	144,804	19,121	153,883	25,944
\$45,000 under \$50,000.....	1,171,744	369,775	14,774	393	55,873	3,806	119,301	12,917	165,685	24,866	184,357	35,357
\$50,000 under \$55,000.....	1,494,425	414,215	17,172	535	54,930	4,132	124,923	14,797	180,837	30,260	217,354	46,504
\$55,000 under \$60,000.....	3,629,438	1,110,363	25,033	771	34,765	8,367	234,713	32,449	395,838	76,995	502,808	124,647
\$60,000 under \$65,000.....	3,119,945	1,272,342	15,836	623	4,688	10,219	29,038	366,119	84,318	490,353	147,888	17,682
\$65,000 under \$70,000.....	2,722,335	1,266,049	7,953	507	50,772	6,138	166,696	28,319	283,496	75,163	422,186	142,787
\$70,000 under \$75,000.....	2,060,789	1,078,044	4,086	251	21,912	9,311	20,114	225,830	67,946	323,425	124,531	124,531
\$75,000 under \$80,000.....	1,476,421	894,741	2,754	206	15,512	2,369	5,589	15,818	163,274	54,907	256,134	110,452
\$80,000 under \$85,000.....	1,318,900	776,249	2,882	204	13,773	2,312	44,736	13,448	123,116	45,910	202,997	96,541
\$85,000 under \$90,000.....	891,108	622,822	2,710	200	11,497	2,156	41,739	12,363	97,215	34,478	120,937	78,494
\$90,000 under \$95,000.....	623,596	466,378	1,964	148	9,439	2,246	39,236	9,391	68,216	30,197	110,312	62,773
\$95,000 under \$100,000.....	452,074	363,128	1,374	116	6,963	1,507	21,804	7,585	49,131	23,490	80,729	49,195
\$100,000 under \$105,000.....	343,990	293,062	1,539	146	6,073	1,432	18,503	6,889	40,406	20,773	61,428	40,214
\$105,000 under \$110,000.....	298,326	262,293	5,419	537	21,932	6,058	57,721	23,066	103,279	62,531	153,016	117,937
\$110,000 under \$115,000.....	352,375	452,060	3,860	500	13,459	4,787	31,635	18,057	50,265	34,286	60,382	60,407
\$115,000 under \$120,000.....	406,294	913,975	10,070	1,255	31,492	17,419	38,861	51,103	77,725	90,773	171,394	104,636
\$120,000 under \$125,000.....	117,632	443,463	5,066	403	34,275	16,429	17,703	29,084	16,926	39,664	34,089	34,089
\$125,000 under \$130,000.....	106,479	106,318	1,336	1,023	2,410	4,308	1,986	5,866	1,538	6,361	1,189	6,367
\$130,000 under \$135,000.....	49,726	591	589	771	1,965	562	2,770	425	2,539	350	2,691	2,691
\$135,000 under \$140,000.....	87,714	861	962	721	2,962	494	3,394	400	3,972	371	4,603	4,603
\$140,000 under \$145,000.....	27,316	260	761	106	1,000	15	868	63	1,479	48	1,476	1,476
\$145,000 under \$150,000.....	36	136	924	31	1,089	19	732	22	1,439	14	1,436	1,436
Return under \$5,000.....	7,955,398	1,903,038	155,499	2,854	441,663	21,448	710,975	60,128	886,445	108,861	918,080	149,471
Return \$5,000 under \$10,000.....	12,711,548	5,611,742	53,662	4,228	248,323	26,589	719,526	127,338	1,434,557	359,284	1,994,906	646,312
Return \$10,000 or more.....	5,375,018	5,510,491	38,025	11,159	133,221	63,866	326,144	184,303	626,727	402,032	904,952	666,507

Deduction for taxes paid as a percent of adjusted gross income—Continued												
Number of returns	Amount (Thousands of dollars)	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
Under \$10,000.....	4,372,752	1,909,222	1,629,304	1,982,509	2,068,898	1,648,969	1,808,519	1,235,459	1,193,780	879,882	2,144,741	1,703,811
\$10,000 under \$15,000.....	8,698	570	8,705	507	5,246	337	8,405	587	5,566	410	28,781	2,994
\$15,000 under \$20,000.....	1,742	2,368	2,368	18,755	1,840	18,071	1,944	14,598	1,794	55,806	8,783	8,783
\$20,000 under \$25,000.....	42,967	1,179	41,872	4,730	29,470	3,881	34,841	5,190	26,077	5,990	104,094	22,297
\$25,000 under \$30,000.....	1,9570	5,751	36,966	3,409	56,663	9,232	39,395	7,320	36,274	7,806	114,025	31,285
\$30,000 under \$35,000.....	48,143	12,797	95,931	16,380	65,749	13,562	67,603	10,891	44,521	11,666	139,078	46,462
\$35,000 under \$40,000.....	112,797	21,387	103,137	21,392	79,115	19,352	61,635	17,004	44,526	19,707	155,861	61,482
\$40,000 under \$45,000.....	150,177	39,860	115,442	28,131	110,140	31,008	75,481	23,914	55,070	19,595	145,633	65,988
\$45,000 under \$50,000.....	170,217	41,212	137,984	37,968	97,746	31,014	87,827	31,861	69,350	27,727	162,193	82,227
\$50,000 under \$55,000.....	154,596	45,776	106,106	51,239	117,161	41,715	82,316	33,415	67,524	30,202	146,022	81,241
\$55,000 under \$60,000.....	489,381	145,375	433,079	117,478	333,376	177,231	231,654	103,748	169,264	88,441	281,818	180,889
\$60,000 under \$65,000.....	1,739	120,731	454,076	101,745	371,989	179,342	261,423	146,965	166,763	102,492	230,292	169,827
\$65,000 under \$70,000.....	1,739	120,731	454,076	101,745	371,989	179,342	261,423	146,965	166,763	102,492	230,292	169,827
\$70,000 under \$75,000.....	382,262	170,112	669,835	113,377	338,571	158,823	339,187	151,443	141,338	96,966	155,994	133,747
\$75,000 under \$80,000.....	173,731	105,447	272,129	204,451	264,661	167,638	194,231	121,434	89,682	72,005	105,495	101,888
\$80,000 under \$85,000.....	107,316	105,447	272,129	177,200	192,425	135,941	117,778	94,354	59,655	53,431	69,364	75,306
\$85,000 under \$90,000.....	113,731	149,596	366,621	174,537	153,967	120,137	87,704	77,580	45,043	44,594	47,937	57,659
\$90,000 under \$95,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$95,000 under \$100,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$100,000 under \$105,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$105,000 under \$110,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$110,000 under \$115,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$115,000 under \$120,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$120,000 under \$125,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$125,000 under \$130,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$130,000 under \$135,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$135,000 under \$140,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$140,000 under \$145,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$145,000 under \$150,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$150,000 under \$155,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$155,000 under \$160,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$160,000 under \$165,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$165,000 under \$170,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$170,000 under \$175,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$175,000 under \$180,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$180,000 under \$185,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733
\$185,000 under \$190,000.....	113,731	117,478	174,537	105,448	106,288	89,092	76,665	54,882	28,627	31,011	33,869	44,733

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income	Number of returns									
	15 percent or more		10 percent		5 percent		Less than 5 percent		Total	
	Number of returns		Number of returns		Number of returns		Number of returns		Number of returns	
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	489,374	40,538	102,079	57,742	71,807	87,198	11,407	15,493	41,143	1,427
Under \$500.....	(1)	(1)	1	1	1	(1)				
\$500 under \$1,000.....	12,141	1,000	11,141	1,000	1,352	1,000	1,271	1,000	17,505	1,000
\$1,000 under \$1,500.....	42,751	3,427	41,324	3,427	11,074	1,000	1,000	1,000	54,825	1,000
\$1,500 under \$2,000.....	94,177	14,574	90,603	14,574	11,113	8,083	(1)	(1)	105,817	7,212
\$2,000 under \$2,500.....	59,375	7,170	57,205	7,170	1,000	1,000			60,205	
\$2,500 under \$3,000.....	58,126	7,121	57,005	7,121	1,000	1,000			59,026	
\$3,000 under \$3,500.....	41,821	5,091	40,730	5,091	1,000	1,000			42,731	
\$3,500 under \$4,000.....	42,793	5,091	41,702	5,091	1,000	1,000			43,793	
\$4,000 under \$4,500.....	38,793	4,793	38,000	4,793	1,000	1,000			39,793	
\$4,500 under \$5,000.....	28,709	3,709	28,000	3,709	1,000	1,000			29,709	
\$5,000 under \$6,000.....	24,922	3,119	24,803	3,119	1,000	1,000			25,922	
\$6,000 under \$7,000.....	22,440	3,092	22,348	3,092	1,000	1,000			23,440	
\$7,000 under \$8,000.....	12,647	1,548	12,599	1,548	1,000	1,000			13,647	
\$8,000 under \$9,000.....	7,407	1,000	7,407	1,000	1,000	1,000			8,407	
\$9,000 under \$10,000.....	4,320	1,000	4,320	1,000	1,000	1,000			5,320	
\$10,000 under \$11,000.....	2,221	1,000	2,221	1,000	1,000	1,000			3,221	
\$11,000 under \$12,000.....	1,946	1,000	1,946	1,000	1,000	1,000			2,946	
\$12,000 under \$13,000.....	1,877	1,000	1,877	1,000	1,000	1,000			2,877	
\$13,000 under \$14,000.....	1,677	1,000	1,677	1,000	1,000	1,000			2,677	
\$14,000 under \$15,000.....	1,740	1,000	1,740	1,000	1,000	1,000			2,740	
\$15,000 under \$20,000.....	4,653	13,970	1,811	7,277	402	3,619			15,250	
\$20,000 under \$25,000.....	5,017	11,214	1,176	1,000	437	2,573			15,997	
\$25,000 under \$30,000.....	5,824	12,029	1,857	1,111	300	4,715	414	1,169	15,250	
\$30,000 under \$40,000.....	1,259	11,112	1,857	1,111	300	4,715	414	1,169	12,597	
\$40,000 under \$50,000.....	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	
\$50,000 or more.....	15	1,170	15	1,170	15	1,170	15	1,170	15	540
Returns under \$5,000.....	172,229	17,177	165,088	17,177	18,552	18,552	18,552	18,552	185,263	30,482
Returns \$5,000 under \$10,000.....	87,442	11,127	86,315	11,127	11,173	11,173	11,173	11,173	97,488	1,000
Returns \$10,000 or more.....	11,203	1,170	11,203	1,170	1,170	1,170	1,170	1,170	11,203	1,170

For note at end of table, see page "Description of Table 16, Itemized Deductions as a Percent of Adjusted Gross Income: Number of Returns and Amount of Deduction by Adjusted Gross Income Classes—Con."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART V.—MEDICAL AND DENTAL EXPENSE

[Excludes nonresident returns]

Adjusted gross income classes	Number of returns with itemized deductions for medical and dental expense	Amount of deduction (Thousands of dollars)	Deduction for medical and dental expense as a percent of adjusted gross income—Continued									
			5 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	1,371,957	1,622,077	1,365,370	100,224	1,368,121	285,900	1,364,174	184,021	1,652,916	430,534	1,370,466	426,360
Under \$0.....	13,956	7,908	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	164
\$0 under \$1,000.....	101,839	27,894	-	-	-	-	4,172	100	-	(1)	-	4,053
\$1,000 under \$1,500.....	40,226	26,609	(1)	(1)	6,032	115	4,437	149	9,945	443	11,224	707
\$1,500 under \$2,000.....	402,229	147,783	1,935	18	11,325	394	16,123	760	50,115	1,638	22,981	1,944
\$2,000 under \$2,500.....	61,119	29,787	1,277	137	11,362	761	25,340	1,357	23,466	1,418	23,428	3,436
\$2,500 under \$3,000.....	65,313	234,265	17,460	309	31,772	1,701	35,814	3,593	46,225	4,475	42,101	5,213
\$3,000 under \$3,500.....	93,117	222,529	32,707	536	51,260	2,550	45,742	3,904	61,308	7,098	59,945	8,451
\$3,500 under \$4,000.....	81,876	209,822	24,684	1,005	40,425	3,295	35,296	6,016	73,395	9,683	76,732	12,506
\$4,000 under \$4,500.....	67,114	132,733	18,727	1,064	75,254	5,113	36,484	10,739	78,835	11,739	82,214	15,756
\$4,500 under \$5,000.....	179,245	243,699	42,778	1,677	93,097	4,622	104,370	12,447	99,414	16,361	103,319	22,139
\$5,000 under \$5,500.....	112,473	731,041	21,556	1,579	277,422	22,334	264,876	36,467	255,283	42,974	207,359	51,082
\$5,500 under \$6,000.....	111,123	631,412	23,752	2,752	233,750	21,125	227,776	36,634	251,177	47,773	204,653	59,366
\$6,000 under \$6,500.....	1,021,277	93,113	6,302	3,302	307,721	36,321	265,411	47,421	389,100	61,839	356,214	52,316
\$6,500 under \$7,000.....	1,109,395	414,795	107,779	9,979	240,312	30,560	177,074	39,425	146,168	43,089	104,660	41,172
\$7,000 under \$10,000.....	1,64,273	223,473	10,423	7,702	172,122	22,800	135,101	17,701	110,479	26,726	73,121	30,735
\$10,000 under \$11,000.....	6,434	252,347	11,701	6,701	136,392	10,930	104,239	27,827	77,164	27,713	52,907	24,711
\$11,000 under \$12,000.....	1,371,957	137,664	39,945	5,439	91,017	15,462	72,595	10,999	52,520	11,221	36,121	18,471
\$12,000 under \$13,000.....	282,271	137,664	4,253	4,253	65,276	11,712	53,564	15,470	33,171	14,400	22,801	12,737
\$13,000 under \$14,000.....	11,976	128,576	3,873	3,873	43,671	9,464	34,207	11,476	26,077	11,810	9,687	4,957
\$14,000 under \$15,000.....	17,715	27,827	24,803	2,680	33,496	7,407	26,089	9,409	17,077	8,665	11,592	7,504
\$15,000 under \$20,000.....	23,873	269,423	35,464	7,710	82,706	20,378	62,328	45,793	41,471	26,600	28,075	21,288
\$20,000 under \$25,000.....	1,376	126,077	37,764	9,332	29,239	4,641	21,791	11,939	12,215	4,793	7,921	7,938
\$25,000 under \$30,000.....	119,384	119,384	4,971	5,136	35,467	11,976	23,491	17,935	12,414	11,484	7,312	12,472
\$30,000 under \$40,000.....	6,000	154,018	14,018	4,599	81,117	7,733	73,384	9,313	71,335	9,663	1,076	4,957
\$40,000 under \$50,000.....	7,715	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$50,000 under \$60,000.....	1,491	5,471	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491
\$60,000 under \$70,000.....	3,003	6,079	1,404	1,439	28	1,153	125	815	6	12	69	606
\$70,000 under \$1,000,000.....	1,003	1,742	476	256	234	16	293	16	219	1	22	22
\$1,000,000 or more.....	113	687	146	537	0	108	-	-	-	-	-	-
Returns under \$5,000.....	5,712,246	1,945,562	2,607,776	5,292	361,034	20,778	282,746	30,572	419,379	53,672	433,597	70,316
Returns \$5,000 under \$10,000.....	7,042,762	2,652,387	1,071,148	12,338	1,320,667	142,973	1,139,777	164,151	959,017	237,501	750,817	234,571
Returns \$10,000 or more.....	2,069,027	1,475,196	56,546	52,691	526,793	122,855	401,972	150,302	277,129	131,361	186,552	121,973

Deduction for medical and dental expense as a percent of adjusted gross income—Continued

Adjusted gross income classes	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,136,477	410,716	427,376	272,302	713,972	257,565	684,662	291,276	664,665	257,660	1,454,465	825,517
Under \$0.....	(1)	(1)	3,477	137	(1)	(1)	4,466	320	3,374	25	16,372	1,377
\$0 under \$1,000.....	11,391	15,115	1,362	1,468	11,142	1,155	7,266	252	15,357	1,955	44,738	6,079
\$1,000 under \$2,000.....	1,077	1,612	20,778	2,405	23,502	3,178	22,283	2,278	23,510	3,940	33,576	18,273
\$2,000 under \$2,500.....	1,192	1,679	25,710	3,105	25,302	4,778	19,339	1,779	29,590	6,289	104,254	30,793
\$2,500 under \$3,000.....	40,511	7,471	42,406	3,761	43,765	3,511	42,793	1,919	32,223	8,405	120,499	41,467
\$3,000 under \$3,500.....	21,117	11,115	55,019	12,392	42,717	11,763	47,771	12,119	44,277	12,434	129,434	52,739
\$3,500 under \$4,000.....	40,779	16,553	59,791	12,137	61,927	10,197	51,730	9,896	14,112	42,235	15,005	127,078
\$4,000 under \$4,500.....	4,779	11,242	67,721	12,684	58,811	18,490	41,015	11,434	42,275	17,021	127,466	66,277
\$4,500 under \$5,000.....	77,715	11,284	69,649	11,565	66,767	22,249	48,187	14,340	40,580	13,124	121,594	71,259
\$5,000 under \$6,000.....	191,021	68,061	163,762	12,570	119,974	44,233	97,420	41,307	64,623	33,742	205,175	134,739
\$6,000 under \$7,000.....	1,342,919	1,476	134,467	11,802	95,334	45,981	57,762	36,795	97,117	13,634	119,362	91,771
\$7,000 under \$8,000.....	25,715	11,710	87,117	12,392	67,659	9,344	59,315	12,119	44,277	12,434	129,434	52,739
\$8,000 under \$9,000.....	7,000	16,345	60,623	12,572	42,464	26,763	26,762	18,579	14,330	11,052	45,417	45,742
\$9,000 under \$10,000.....	2,000	27,722	34,482	11,264	27,410	19,427	22,239	15,499	18,464	16,519	31,211	35,422
\$10,000 under \$11,000.....	29,000	11,708	42,376	11,436	17,900	13,564	13,562	11,795	9,462	4,331	21,542	26,732
\$11,000 under \$12,000.....	36,000	11,489	16,462	11,436	11,112	9,235	8,213	3,081	6,159	6,702	11,486	18,799
\$12,000 under \$13,000.....	16,826	7,706	11,226	9,308	7,104	5,473	4,293	3,081	4,293	3,081	11,486	18,799
\$13,000 under \$14,000.....	1,376	7,795	7,656	4,117	7,656	4,117	4,650	2,014	4,650	3,143	10,669	10,669
\$14,000 under \$15,000.....	1,376	1,131	1,131	1,131	3,279	5,338	6,413	1,952	6,413	2,233	9,309	8,469
\$15,000 under \$20,000.....	12,413	11,177	12,111	11,261	4,471	11,113	6,474	9,660	5,367	8,464	11,318	23,472
\$20,000 under \$25,000.....	7,000	1,494	4,000	4,221	4,471	4,402	2,308	4,365	1,776	3,781	4,868	13,104
\$25,000 under \$50,000.....	1,000	11,115	4,000	4,471	4,471	11,115	4,471	4,471	1,000	4,471	4,471	27,220
\$50,000 under \$100,000.....	1,000	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471
\$100,000 under \$150,000.....	113	750	68	781	68	834	82	825	51	599	156	2,363
\$150,000 under \$200,000.....	2	437	2	259	2	262	17	262	18	287	59	1,154
\$200,000 under \$500,000.....	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	81,776	76,115	76,111	7,433	57,066	20,135	37,041	34,361	275,391	85,194	391,260	368,777
Returns \$5,000 under \$10,000.....	481,767	21,673	472,377	19,122	353,667	12,110	340,007	149,335	190,750	120,630	483,116	280,239
Returns \$10,000 or more.....	175,923	16,990	169,211	6,477	177,171	26,265	163,960	60,920	36,307	49,212	87,450	136,503

Note.—(1) For "De" column, see "De" column of Table 15. (2) For "Sample and Limitations" column, see "Sample and Limitations" column of Table 15. (3) For "Deduction and Term" column, see "Deduction and Term" column of Table 15.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART V.—MEDICAL AND DENTAL EXPENSE—(Continued)

[Taxable and nontaxable returns]

Adjusted gross income classes:	Deductions for medical and dental expenses as a percent of adjusted gross income—Classes									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	665,934	505,105	526,914	505,363	191,501	246,002	92,049	148,622	170,804	472,644
Under \$500.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500 under \$1,000.....	12,958	1,846	17,952	3,296	8,312	2,329	6,759	2,342	17,800	29,831
\$1,000 under \$1,500.....	43,223	9,390	47,556	14,727	20,485	8,430	11,200	6,592	23,406	29,584
\$1,500 under \$2,000.....	61,530	13,589	56,800	24,649	30,864	13,052	12,979	10,108	24,443	39,641
\$2,000 under \$2,500.....	63,652	24,660	80,087	43,903	23,546	19,221	12,506	12,406	20,418	42,501
\$2,500 under \$3,000.....	71,255	34,385	60,100	39,541	19,086	18,162	9,036	9,823	12,352	33,716
\$3,000 under \$3,500.....	62,064	24,623	44,938	34,701	14,232	21,087	6,340	9,145	9,596	29,130
\$3,500 under \$4,000.....	59,432	37,856	40,401	39,466	11,121	13,851	6,275	10,554	11,707	33,287
\$4,000 under \$4,500.....	55,924	40,373	35,339	34,403	14,066	20,521	4,367	8,194	8,206	25,996
\$4,500 under \$5,000.....	48,882	39,647	24,517	27,365	3,026	12,260	3,367	8,023	6,244	22,657
\$5,000 under \$6,000.....	69,195	64,345	43,394	55,434	12,406	23,475	5,839	14,175	6,740	26,900
\$6,000 under \$7,000.....	37,803	41,480	25,665	37,715	5,439	12,403	2,973	8,544	6,759	37,711
\$7,000 under \$8,000.....	23,323	29,864	11,913	21,902	2,307	8,219	3,993	14,206	5,364	36,352
\$8,000 under \$9,000.....	16,652	24,328	9,606	19,574	1,280	6,710	-	-	-	-
\$9,000 under \$10,000.....	6,547	10,670	4,452	14,428	(1)	(1)	1,138	5,390	-	-
\$10,000 under \$11,000.....	7,455	13,386	4,715	9,828	1,740	6,222	773	3,644	1,664	1,976
\$11,000 under \$12,000.....	5,496	10,653	2,891	7,766	1,811	7,200	576	2,922	608	7,206
\$12,000 under \$13,000.....	3,805	8,139	2,279	6,351	803	3,496	401	2,211	670	7,005
\$13,000 under \$14,000.....	2,876	5,938	1,540	4,432	768	2,989	134	801	448	5,020
\$14,000 under \$15,000.....	1,940	4,818	1,542	5,423	669	3,375	134	545	534	5,776
\$15,000 under \$20,000.....	5,389	15,802	4,963	20,925	1,740	10,093	502	3,842	1,806	23,240
\$20,000 under \$25,000.....	2,509	9,555	2,067	10,977	803	6,101	435	4,477	863	12,778
\$25,000 under \$30,000.....	3,045	16,295	2,366	19,410	854	10,143	692	10,072	749	13,634
\$30,000 under \$50,000.....	554	9,362	521	8,339	241	4,691	(1)	11	11	305
\$50,000 under \$100,000.....	89	1,736	12	352	4	159	-	-	-	-
\$100,000 under \$200,000.....	1	29	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1	40	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	479,643	341,111	407,920	299,785	156,748	136,144	74,507	77,711	144,508	283,161
Returns \$5,000 under \$10,000.....	153,426	171,285	96,094	149,161	25,319	54,209	12,991	42,015	18,903	100,563
Returns \$10,000 or more.....	32,865	92,709	22,899	56,416	9,434	55,649	5,651	28,906	7,455	88,970

See text for "Description of the Sample and Limitations," the Data" and "Explanation of Aberrations and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 17.—NUMBER OF RETURNS WITH DEDUCTION FOR STATE AND LOCAL TAXES, BY SIZE OF DEDUCTION AND ADJUSTED GROSS INCOME CLASSES

Size of deduction for state and local taxes	Deduction for state and local taxes		Under \$100		\$100-\$200		\$200-\$400		\$400-\$600		\$600-\$800		\$800-\$1,000		\$1,000-\$1,200		\$1,200-\$1,400		\$1,400-\$1,600		\$1,600-\$1,800		\$1,800-\$2,000		\$2,000-\$2,500		\$2,500-\$3,000		\$3,000-\$3,500		\$3,500-\$4,000		\$4,000-\$4,500		\$4,500-\$5,000		\$5,000-\$5,500		\$5,500-\$6,000		\$6,000-\$6,500		\$6,500-\$7,000		\$7,000-\$7,500		\$7,500-\$8,000		\$8,000-\$8,500		\$8,500-\$9,000		\$9,000-\$9,500		\$9,500-\$10,000		\$10,000-\$10,500		\$10,500-\$11,000		\$11,000-\$11,500		\$11,500-\$12,000		\$12,000-\$12,500		\$12,500-\$13,000		\$13,000-\$13,500		\$13,500-\$14,000		\$14,000-\$14,500		\$14,500-\$15,000		\$15,000-\$15,500		\$15,500-\$16,000		\$16,000-\$16,500		\$16,500-\$17,000		\$17,000-\$17,500		\$17,500-\$18,000		\$18,000-\$18,500		\$18,500-\$19,000		\$19,000-\$19,500		\$19,500-\$20,000		\$20,000-\$20,500		\$20,500-\$21,000		\$21,000-\$21,500		\$21,500-\$22,000		\$22,000-\$22,500		\$22,500-\$23,000		\$23,000-\$23,500		\$23,500-\$24,000		\$24,000-\$24,500		\$24,500-\$25,000		\$25,000-\$25,500		\$25,500-\$26,000		\$26,000-\$26,500		\$26,500-\$27,000		\$27,000-\$27,500		\$27,500-\$28,000		\$28,000-\$28,500		\$28,500-\$29,000		\$29,000-\$29,500		\$29,500-\$30,000		\$30,000-\$30,500		\$30,500-\$31,000		\$31,000-\$31,500		\$31,500-\$32,000		\$32,000-\$32,500		\$32,500-\$33,000		\$33,000-\$33,500		\$33,500-\$34,000		\$34,000-\$34,500		\$34,500-\$35,000		\$35,000-\$35,500		\$35,500-\$36,000		\$36,000-\$36,500		\$36,500-\$37,000		\$37,000-\$37,500		\$37,500-\$38,000		\$38,000-\$38,500		\$38,500-\$39,000		\$39,000-\$39,500		\$39,500-\$40,000		\$40,000-\$40,500		\$40,500-\$41,000		\$41,000-\$41,500		\$41,500-\$42,000		\$42,000-\$42,500		\$42,500-\$43,000		\$43,000-\$43,500		\$43,500-\$44,000		\$44,000-\$44,500		\$44,500-\$45,000		\$45,000-\$45,500		\$45,500-\$46,000		\$46,000-\$46,500		\$46,500-\$47,000		\$47,000-\$47,500		\$47,500-\$48,000		\$48,000-\$48,500		\$48,500-\$49,000		\$49,000-\$49,500		\$49,500-\$50,000		\$50,000-\$50,500		\$50,500-\$51,000		\$51,000-\$51,500		\$51,500-\$52,000		\$52,000-\$52,500		\$52,500-\$53,000		\$53,000-\$53,500		\$53,500-\$54,000		\$54,000-\$54,500		\$54,500-\$55,000		\$55,000-\$55,500		\$55,500-\$56,000		\$56,000-\$56,500		\$56,500-\$57,000		\$57,000-\$57,500		\$57,500-\$58,000		\$58,000-\$58,500		\$58,500-\$59,000		\$59,000-\$59,500		\$59,500-\$60,000		\$60,000-\$60,500		\$60,500-\$61,000		\$61,000-\$61,500		\$61,500-\$62,000		\$62,000-\$62,500		\$62,500-\$63,000		\$63,000-\$63,500		\$63,500-\$64,000		\$64,000-\$64,500		\$64,500-\$65,000		\$65,000-\$65,500		\$65,500-\$66,000		\$66,000-\$66,500		\$66,500-\$67,000		\$67,000-\$67,500		\$67,500-\$68,000		\$68,000-\$68,500		\$68,500-\$69,000		\$69,000-\$69,500		\$69,500-\$70,000		\$70,000-\$70,500		\$70,500-\$71,000		\$71,000-\$71,500		\$71,500-\$72,000		\$72,000-\$72,500		\$72,500-\$73,000		\$73,000-\$73,500		\$73,500-\$74,000		\$74,000-\$74,500		\$74,500-\$75,000		\$75,000-\$75,500		\$75,500-\$76,000		\$76,000-\$76,500		\$76,500-\$77,000		\$77,000-\$77,500		\$77,500-\$78,000		\$78,000-\$78,500		\$78,500-\$79,000		\$79,000-\$79,500		\$79,500-\$80,000		\$80,000-\$80,500		\$80,500-\$81,000		\$81,000-\$81,500		\$81,500-\$82,000		\$82,000-\$82,500		\$82,500-\$83,000		\$83,000-\$83,500		\$83,500-\$84,000		\$84,000-\$84,500		\$84,500-\$85,000		\$85,000-\$85,500		\$85,500-\$86,000		\$86,000-\$86,500		\$86,500-\$87,000		\$87,000-\$87,500		\$87,500-\$88,000		\$88,000-\$88,500		\$88,500-\$89,000		\$89,000-\$89,500		\$89,500-\$90,000		\$90,000-\$90,500		\$90,500-\$91,000		\$91,000-\$91,500		\$91,500-\$92,000		\$92,000-\$92,500		\$92,500-\$93,000		\$93,000-\$93,500		\$93,500-\$94,000		\$94,000-\$94,500		\$94,500-\$95,000		\$95,000-\$95,500		\$95,500-\$96,000		\$96,000-\$96,500		\$96,500-\$97,000		\$97,000-\$97,500		\$97,500-\$98,000		\$98,000-\$98,500		\$98,500-\$99,000		\$99,000-\$99,500		\$99,500-\$100,000		\$100,000-\$100,500		\$100,500-\$101,000		\$101,000-\$101,500		\$101,500-\$102,000		\$102,000-\$102,500		\$102,500-\$103,000		\$103,000-\$103,500		\$103,500-\$104,000		\$104,000-\$104,500		\$104,500-\$105,000		\$105,000-\$105,500		\$105,500-\$106,000		\$106,000-\$106,500		\$106,500-\$107,000		\$107,000-\$107,500		\$107,500-\$108,000		\$108,000-\$108,500		\$108,500-\$109,000		\$109,000-\$109,500		\$109,500-\$110,000		\$110,000-\$110,500		\$110,500-\$111,000		\$111,000-\$111,500		\$111,500-\$112,000		\$112,000-\$112,500		\$112,500-\$113,000		\$113,000-\$113,500		\$113,500-\$114,000		\$114,000-\$114,500		\$114,500-\$115,000		\$115,000-\$115,500		\$115,500-\$116,000		\$116,000-\$116,500		\$116,500-\$117,000		\$117,000-\$117,500		\$117,500-\$118,000		\$118,000-\$118,500		\$118,500-\$119,000		\$119,000-\$119,500		\$119,500-\$120,000		\$120,000-\$120,500		\$120,500-\$121,000		\$121,000-\$121,500		\$121,500-\$122,000		\$122,000-\$122,500		\$122,500-\$123,000		\$123,000-\$123,500		\$123,500-\$124,000		\$124,000-\$124,500		\$124,500-\$125,000		\$125,000-\$125,500		\$125,500-\$126,000		\$126,000-\$126,500		\$126,500-\$127,000		\$127,000-\$127,500		\$127,500-\$128,000		\$128,000-\$128,500		\$128,500-\$129,000		\$129,000-\$129,500		\$129,500-\$130,000		\$130,000-\$130,500		\$130,500-\$131,000		\$131,000-\$131,500		\$131,500-\$132,000		\$132,000-\$132,500		\$132,500-\$133,000		\$133,000-\$133,500		\$133,500-\$134,000		\$134,000-\$134,500		\$134,500-\$135,000		\$135,000-\$135,500		\$135,500-\$136,000		\$136,000-\$136,500		\$136,500-\$137,000		\$137,000-\$137,500		\$137,500-\$138,000		\$138,000-\$138,500		\$138,500-\$139,000		\$139,000-\$139,500		\$139,500-\$140,000		\$140,000-\$140,500		\$140,500-\$141,000		\$141,000-\$141,500		\$141,500-\$142,000		\$142,000-\$142,500		\$142,500-\$143,000		\$143,000-\$143,500		\$143,500-\$144,000		\$144,000-\$144,500		\$144,500-\$145,000		\$145,000-\$145,500		\$145,500-\$146,000		\$146,000-\$146,500		\$146,500-\$147,000		\$147,000-\$147,500		\$147,500-\$148,000		\$148,000-\$148,500		\$148,500-\$149,000		\$149,000-\$149,500		\$149,500-\$150,000		\$150,000-\$150,500		\$150,500-\$151,000		\$151,000-\$151,500		\$151,500-\$152,000		\$152,000-\$152,500		\$152,500-\$153,000		\$153,000-\$153,500		\$153,500-\$154,000		\$154,000-\$154,500		\$154,500-\$155,000		\$155,000-\$155,500		\$155,500-\$156,000		\$156,000-\$156,500		\$156,500-\$157,000		\$157,000-\$157,500		\$157,500-\$158,000		\$158,000-\$158,500		\$158,500-\$159,000		\$159,000-\$159,500		\$159,500-\$160,000		\$160,000-\$160,500		\$160,500-\$161,000		\$161,000-\$161,500		\$161,500-\$162,000		\$162,000-\$162,500		\$162,500-\$163,000
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Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns										Returns with exemptions for other dependents									
	Returns with exemptions for age or blindness					Returns with exemptions for taxpayers' sons and daughters (including stepchildren)					Returns by number of exemptions for other dependents					Returns by number of exemptions for other dependents				
	Number of exemptions		Number of returns		(5)	Number of exemptions		Number of returns		(10)	Number of exemptions		Number of returns		(14)	Number of exemptions		Number of returns		(18)
	Total number of returns	Number of taxpayers	Number of exemptions	Number of returns		Total number of returns	Number of taxpayers	Number of exemptions	Number of returns		Total number of returns	Number of taxpayers	Number of exemptions	Number of returns		Total number of returns	Number of taxpayers	Number of exemptions	Number of returns	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total.....	42,712,284	17,844,077	100,931,774	5,432,822	7,262,270	28,241,858	46,513,003	9,042,182	8,860,876	5,409,200	4,485,510	23,078,220	4,143,555	5,285,210	3,279,948	400,284	123,226	21,028	210,284	210,284
Taxable returns, total.....	30,092,343	14,187,748	81,845,500	3,637,695	3,637,695	23,272,065	52,327,746	7,595,100	7,822,334	4,549,403	3,200,222	15,033,703	3,422,450	4,136,807	2,854,127	445,820	80,080	31,553	139,770	139,770
\$0.00 under \$1,000.....	1,428,260	1,428,260	2,273,934	101,845	101,845	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$1,000 under \$2,000.....	2,279,612	2,279,612	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$2,000 under \$3,000.....	2,288,180	2,288,180	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$3,000 under \$4,000.....	2,488,321	2,488,321	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$4,000 under \$5,000.....	2,713,702	2,713,702	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$5,000 under \$6,000.....	2,707,987	2,707,987	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$6,000 under \$7,000.....	2,896,000	2,896,000	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$7,000 under \$8,000.....	2,896,000	2,896,000	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$8,000 under \$9,000.....	2,938,55	2,938,55	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$9,000 under \$10,000.....	1,795,423	1,795,423	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$10,000 under \$11,000.....	1,245,429	1,245,429	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$11,000 under \$12,000.....	1,245,429	1,245,429	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$12,000 under \$13,000.....	895,857	895,857	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$13,000 under \$14,000.....	593,177	593,177	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$14,000 under \$15,000.....	444,269	444,269	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$15,000 under \$20,000.....	1,045,263	1,045,263	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$20,000 under \$25,000.....	404,877	404,877	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$25,000 under \$30,000.....	121,250	121,250	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$30,000 under \$40,000.....	15,712	15,712	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$40,000 under \$50,000.....	5,019	5,019	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$50,000 under \$60,000.....	5,110	5,110	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$60,000 under \$70,000.....	84	84	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$70,000 under \$80,000.....	1,108	1,108	3,730,934	111,965	111,965	1,063,922	1,063,922	10,332	10,332	-	-	-	-	25,992	25,992	-	-	-	-	-
\$80,000 under \$90,000.....	12,400,023	38,071,190	18,906,774	2,482,947	3,000,770	4,777,793	14,275,317	1,133,076	1,137,542	940,897	1,508,288	8,044,594	738,445	1,114,003	910,702	154,450	43,128	30,458	1,179	1,179
Non-taxable returns, total.....	421,791	1,116,630	692,267	89,956	115,018	147,434	344,428	51,028	43,048	29,200	24,338	119,002	10,087	13,398	9,144	1,041	1,041	1,041	1,041	1,041
No adjusted gross income.....	4,002,440	5,500,455	4,498,107	308,368	401,980	401,980	401,980	401,980	401,980	-	-	-	-	-	-	-	-	-	-	-
Under \$500.....	1,505,250	2,666,598	2,177,400	405,255	504,077	247,877	502,806	119,094	71,443	33,333	32,793	159,211	27,447	83,142	34,370	1,700	1,700	1,700	1,700	1,700
\$500 under \$1,000.....	1,891,76	4,276,047	2,440,999	413,125	504,077	247,877	502,806	119,094	71,443	33,333	32,793	159,211	27,447	83,142	34,370	1,700	1,700	1,700	1,700	1,700
\$1,000 under \$1,500.....	1,004,558	4,095,208	1,760,214	339,336	484,321	211,765	1,033,237	231,902	139,968	139,968	139,968	332,687	77,978	122,453	47,379	17,716	10,862	10,862	10,862	10,862
\$1,500 under \$2,000.....	779,249	3,929,283	1,429,044	193,396	302,258	550,843	1,080,311	166,227	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313	1,119,313
\$2,000 under \$2,500.....	445,113	2,937,834	1,033,723	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328	132,328
\$2,500 under \$3,000.....	220,416	1,931,817	507,010	30,049	48,298	227,897	1,000,113	10,445	17,313	39,464	104,644	842,044	18,932	30,326	10,732	4,444	4,444	4,444	4,444	4,444
\$3,000 under \$4,000.....	189,437	1,010,914	348,603	21,174	36,105	164,911	771,514	4,575	8,337	27,880	123,349	666,253	19,937	34,432	12,393	4,444	4,444	4,444	4,444	4,444
\$4,000 under \$5,000.....	124,217	724,777	261,155	21,174	36,105	164,911	771,514	4,575	8,337	27,880	123,349	666,253	19,937	34,432	12,393	4,444	4,444	4,444	4,444	4,444
\$5,000 or more.....	34,120,459	79,471,425	47,798,242	4,048,894	5,237,949	10,188,226	22,784,444	2,921,424	4,742,751	1,643,944	7,835,366	2,700,970	4,742,751	1,643,944	7,835,366	2,700,970	4,742,751	1,643,944	7,835,366	2,700,970
Returns under \$5,000.....	21,911,338	75,480,450	43,077,290	3,597,715	4,640,502	9,307,283	21,133,102	2,785,702	4,440,502	1,643,944	7,835,366	2,700,970	4,742,751	1,643,944	7,835,366	2,700,970	4,742,751	1,643,944	7,835,366	2,700,970
Returns \$5,000 under \$10,000.....	7,079,489	29,882,852	13,633,697	510,877	693,125	1,900,927	10,721,331	1,300,997	1,976,911	722,364	3,379,532	656,903	1,300,997	1,976,911	722,364	3,379,532	656,903	1,300,997	1,976,911	722,364
Returns \$10,000 or more.....	1,004,558	4,095,208	1,760,214	339,336	484,321	211,765	1,033,237	231,902	139,968	139,968	139,968	332,687	77,978	122,453	47,379	17,716	10,862	10,862	10,862	10,862

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions (including spouse if same earned)	Returns with exemptions for taxpayers' sons and daughters (including stepchildren)			Returns with exemptions for husbands and wives				Returns by number of dependents for other dependents									
			Number of exemptions for sons and daughters (including stepchildren)		Number of returns for sons and daughters (including stepchildren)	Number of exemptions for husbands and wives		Number of returns for husbands and wives	Number of exemptions for other dependents	Number of returns for other dependents		Number of exemptions for other dependents	Number of returns for other dependents						
			Number of exemptions for sons and daughters (including stepchildren)	Number of exemptions for husbands and wives		Number of exemptions for husbands and wives	Number of returns for husbands and wives			Number of returns for other dependents	Number of exemptions for other dependents								
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Grand total	3,674,963	9,444,420	4,719,788	1,967,845	242,456	1,769,229	4,075,943	673,031	487,544	289,764	319,602	1,580,620	337,450	408,433	280,779	46,776	2,971	2,325	10,590
Taxable returns, total	2,526,963	5,444,384	3,072,513	87,209	94,782	1,071,582	2,040,653	500,991	315,830	152,891	101,870	449,329	234,485	241,436	171,664	28,409	3,092	(1)	(1)
\$600 under \$1,000	103,364	39,364	187,699	3,461	3,461	11,897	11,897	11,897	(1)	7,349	7,349	7,349	(1)	7,349	7,349	(1)	(1)	(1)	(1)
\$1,000 under \$1,500	187,326	284,109	208,886	7,910	7,910	29,864	29,864	29,864	23,747	18,076	18,076	18,076	(1)	18,076	18,076	(1)	(1)	(1)	(1)
\$1,500 under \$2,000	245,833	439,991	291,463	5,834	5,834	95,283	119,030	95,283	73,427	58,866	58,866	58,866	(1)	58,866	58,866	(1)	(1)	(1)	(1)
\$2,000 under \$2,500	283,983	559,731	345,695	9,697	10,486	111,169	134,881	111,169	84,985	64,985	64,985	64,985	(1)	64,985	64,985	(1)	(1)	(1)	(1)
\$2,500 under \$3,000	237,298	459,331	326,002	11,089	11,939	134,881	158,813	134,881	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$3,000 under \$3,500	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$3,500 under \$4,000	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$4,000 under \$4,500	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$4,500 under \$5,000	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$5,000 under \$5,500	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$5,500 under \$6,000	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$6,000 under \$6,500	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$6,500 under \$7,000	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$7,000 under \$7,500	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$7,500 under \$8,000	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$8,000 under \$8,500	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$8,500 under \$9,000	276,296	686,495	332,102	10,954	12,966	138,479	162,433	138,479	104,943	84,943	84,943	84,943	(1)	84,943	84,943	(1)	(1)	(1)	(1)
\$9,000 under \$10,000	17,724	46,991	22,303	2,173	2,173	9,645	18,170	9,645	3,166	1,239	1,239	1,239	(1)	1,239	1,239	(1)	(1)	(1)	(1)
\$10,000 under \$11,000	12,431	32,327	14,416	1,229	1,229	7,345	13,845	7,345	2,868	1,100	1,100	1,100	(1)	1,100	1,100	(1)	(1)	(1)	(1)
\$11,000 under \$12,000	5,846	13,535	7,532	703	726	3,483	6,695	3,483	1,810	790	790	790	(1)	790	790	(1)	(1)	(1)	(1)
\$12,000 under \$13,000	5,237	11,999	5,839	568	568	2,893	5,224	2,893	1,579	789	789	789	(1)	789	789	(1)	(1)	(1)	(1)
\$13,000 under \$14,000	3,548	7,538	3,715	368	368	1,705	3,103	1,705	835	635	635	635	(1)	635	635	(1)	(1)	(1)	(1)
\$14,000 under \$15,000	3,548	7,538	3,715	368	368	1,705	3,103	1,705	835	635	635	635	(1)	635	635	(1)	(1)	(1)	(1)
\$15,000 under \$20,000	9,732	21,203	10,100	1,238	1,271	5,692	8,868	5,692	3,064	1,881	1,881	1,881	(1)	1,881	1,881	(1)	(1)	(1)	(1)
\$20,000 under \$25,000	5,791	12,386	6,111	593	664	3,025	5,103	3,025	1,497	1,193	1,193	1,193	(1)	1,193	1,193	(1)	(1)	(1)	(1)
\$25,000 under \$30,000	1,066	1,899	1,038	229	236	315	514	315	193	6	3	4	(1)	4	18	12	3	(1)	(1)
\$30,000 under \$35,000	1,066	1,899	1,038	229	236	315	514	315	193	6	3	4	(1)	4	18	12	3	(1)	(1)
\$35,000 under \$40,000	53	112	55	17	17	18	33	18	6	3	2	8	(1)	8	7	5	1	(1)	(1)
\$40,000 under \$45,000	58	118	59	19	19	18	34	19	4	3	1	7	(1)	7	6	4	1	(1)	(1)
\$45,000 under \$50,000	25	47	26	10	10	5	12	10	3	2	1	3	(1)	3	2	1	1	(1)	(1)
\$50,000 under \$100,000	34	48	34	10	10	12	22	12	7	2	1	3	(1)	3	2	1	1	(1)	(1)
Non-taxable returns, total	1,148,002	3,997,236	1,647,275	1,096,036	147,704	697,647	2,035,290	172,032	171,714	136,873	217,738	1,111,291	132,965	166,997	108,771	17,847	4,279	2,105	9,712
No adjusted gross income	23,574	54,305	31,000	2,474	3,274	6,911	17,994	(1)	2,024	1,362	(1)	(1)	1,362	2,140	1,362	(1)	(1)	(1)	(1)
Under \$500	283,655	465,904	320,767	18,898	24,960	91,781	99,482	24,286	16,739	4,972	5,781	26,499	10,114	11,115	9,924	(1)	(1)	(1)	(1)
\$500 under \$1,000	159,582	412,760	211,529	22,427	28,127	79,346	155,945	39,102	18,710	12,502	10,432	47,517	14,186	17,159	11,413	(1)	(1)	(1)	(1)
\$1,000 under \$1,500	156,558	699,775	286,510	34,862	42,655	130,495	254,058	61,522	28,676	16,652	13,325	57,031	23,611	25,822	17,474	(1)	(1)	(1)	(1)
\$1,500 under \$2,000	107,484	485,329	174,794	9,544	13,555	93,695	177,244	38,332	35,098	30,228	20,337	103,132	18,848	24,736	14,465	(1)	(1)	(1)	(1)
\$2,000 under \$2,500	82,508	413,888	134,312	4,765	7,238	75,778	256,033	3,762	15,003	26,477	30,536	124,834	10,451	16,205	6,242	(1)	(1)	(1)	(1)
\$2,500 under \$3,000	41,338	170,141	70,474	2,666	4,024	40,545	150,850	2,979	4,979	5,550	34,302	173,384	9,117	9,117	6,242	(1)	(1)	(1)	(1)
\$3,000 under \$3,500	21,334	144,122	37,710	1,311	2,033	21,033	106,236	3,467	1,987	1,987	18,954	102,177	2,981	3,481	3,481	(1)	(1)	(1)	(1)
\$3,500 under \$4,000	13,386	90,998	22,711	2,033	2,033	12,891	70,790	3,467	1,987	1,987	11,310	66,427	3,467	4,627	2,777	(1)	(1)	(1)	(1)
\$4,000 under \$5,000	17,724	136,913	24,995	1,311	2,033	17,724	111,776	3,467	1,987	1,987	14,543	113,472	3,467	4,627	2,777	(1)	(1)	(1)	(1)
\$5,000 or more	3,000,309	7,729,718	3,482,614	1,65,271	208,815	1,428,999	3,228,964	905,937	231,188	247,016	1,188,672	1,888,672	339,284	339,284	227,400	41,009	7,850	2,205	10,112
Returns \$5,000 under \$10,000	930,692	2,507,595	1,039,501	23,064	27,045	1,428,999	3,228,964	905,937	231,188	247,016	1,188,672	1,888,672	339,284	339,284	227,400	41,009	7,850	2,205	10,112
Returns \$10,000 or more	35,954	129,187	58,753	6,210	6,461	28,134	25,039	10,331	8,134	3,473	2,791	3,473	4,289	4,289	3,921	(1)	(1)	(1)	(1)

* Entries at end of table. See text for Description of the Sample and Limitations of the Data* and Explanation of Classifications and Terms.*

Returns of heads of household

1. *Introduction*. See text for "Description of the Data" and "Explanation of Classifications and Terms."

1. *Introduction*. See text for "Description of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

TABLE 19.—NUMBER OF EXEMPTIONS BY TYPE AND FREQUENCY OF RETURNS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Con.

[illegible]

¹ The text for "Descriptions of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms," "Significance" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 19.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND INCOME TAX AS A PERCENT OF SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF INCOME TAX

Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Income tax after credits as a percent of—	
						Taxable income	Adjusted gross income
ALL TAXABLE RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	10,092,361	330,666,405	104,951,649	44,902,840	896	23.0	13.6
\$600 under \$1,000.....	1,436,260	1,199,623	212,931	42,377	30	19.9	3.7
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,024,691	203,759	90	19.9	7.2
\$1,500 under \$2,000.....	2,793,928	3,531,718	1,223,219	301,728	149	19.8	8.7
\$2,000 under \$2,500.....	2,288,130	5,153,457	2,252,451	445,048	194	19.8	8.6
\$2,500 under \$3,000.....	2,486,920	6,897,124	3,144,769	619,001	249	19.7	9.0
\$3,000 under \$3,500.....	2,713,702	8,932,135	4,174,670	826,100	304	19.8	9.4
\$3,500 under \$4,000.....	2,793,928	10,421,859	5,009,469	995,712	356	19.9	9.5
\$4,000 under \$4,500.....	2,890,091	12,320,319	5,908,440	1,181,829	408	20.0	9.6
\$4,500 under \$5,000.....	2,931,861	13,424,137	6,814,667	1,369,121	467	20.1	9.7
\$5,000 under \$6,000.....	5,940,050	32,683,780	16,419,495	3,311,602	557	20.2	10.1
\$6,000 under \$7,000.....	5,306,507	34,405,365	17,825,989	3,607,868	680	20.2	10.5
\$7,000 under \$8,000.....	4,303,517	32,165,658	17,662,110	3,599,827	836	20.4	11.2
\$8,000 under \$9,000.....	3,233,674	27,420,221	15,993,385	3,283,693	1,015	20.5	12.0
\$9,000 under \$10,000.....	2,396,655	22,721,630	13,953,385	2,892,363	1,206	20.7	12.7
\$10,000 under \$11,000.....	1,795,422	18,797,893	11,971,564	2,498,655	1,392	20.9	13.3
\$11,000 under \$12,000.....	1,245,498	16,283,701	9,442,947	1,996,486	1,603	21.1	14.0
\$12,000 under \$13,000.....	855,857	10,670,309	7,240,743	1,554,723	1,817	21.5	14.6
\$13,000 under \$14,000.....	593,177	7,989,180	5,539,739	1,206,799	2,034	21.8	15.1
\$14,000 under \$15,000.....	440,500	6,373,766	4,477,440	991,049	2,250	22.1	15.5
\$15,000 under \$20,000.....	1,045,935	17,776,143	12,841,817	2,970,419	2,342	23.1	16.7
\$20,000 under \$25,000.....	402,935	8,951,535	6,745,494	1,703,351	4,227	25.3	19.0
\$25,000 under \$50,000.....	514,124	16,969,003	13,296,332	4,019,366	7,818	30.2	23.7
\$50,000 under \$100,000.....	73,777	4,730,264	3,780,910	1,562,265	21,175	41.5	33.0
\$100,000 under \$150,000.....	6,058	719,274	590,712	287,070	47,387	52.1	40.1
\$150,000 under \$200,000.....	1,548	263,649	195,002	114,338	73,862	58.6	43.4
\$200,000 under \$500,000.....	117	320,910	217,144	143,166	12,609	63.9	46.6
\$500,000 under \$1,000,000.....	132	87,985	55,813	42,310	319,015	75.4	47.9
\$1,000,000 or more.....	43	94,354	60,556	50,086	1,164,791	82.7	53.1
RETURNS WITH NORMAL TAX AND SURTAX ONLY							
Total.....	10,002,877	322,553,316	108,316,244	41,819,959	836	22.2	13.0
\$600 under \$1,000.....	1,436,260	1,199,623	212,931	42,377	30	19.9	3.7
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,024,691	203,759	90	19.9	7.2
\$1,500 under \$2,000.....	2,793,928	3,531,718	1,223,219	301,728	149	19.8	8.7
\$2,000 under \$2,500.....	2,288,130	5,153,457	2,252,451	445,048	194	19.8	8.6
\$2,500 under \$3,000.....	2,486,920	6,897,124	3,144,769	619,001	249	19.7	9.0
\$3,000 under \$3,500.....	2,713,702	8,932,135	4,174,670	826,100	304	19.8	9.4
\$3,500 under \$4,000.....	2,793,928	10,421,859	5,009,469	995,712	356	19.9	9.5
\$4,000 under \$4,500.....	2,890,091	12,320,319	5,908,440	1,181,829	408	20.0	9.6
\$4,500 under \$5,000.....	2,931,861	13,424,137	6,814,667	1,369,121	467	20.1	9.7
\$5,000 under \$6,000.....	5,940,050	32,683,780	16,419,495	3,311,602	557	20.2	10.1
\$6,000 under \$7,000.....	5,306,507	34,405,365	17,825,989	3,607,868	680	20.2	10.5
\$7,000 under \$8,000.....	4,303,517	32,165,658	17,662,110	3,599,827	836	20.4	11.2
\$8,000 under \$9,000.....	3,233,674	27,420,221	15,993,385	3,283,693	1,015	20.5	12.0
\$9,000 under \$10,000.....	2,396,655	22,721,630	13,953,385	2,892,363	1,206	20.7	12.7
\$10,000 under \$11,000.....	1,795,422	18,797,893	11,971,564	2,498,655	1,392	20.9	13.3
\$11,000 under \$12,000.....	1,245,498	16,283,701	9,442,947	1,996,486	1,603	21.1	14.0
\$12,000 under \$13,000.....	855,857	10,670,309	7,240,743	1,554,723	1,817	21.5	14.6
\$13,000 under \$14,000.....	593,177	7,989,180	5,539,739	1,206,799	2,034	21.8	15.1
\$14,000 under \$15,000.....	440,500	6,373,766	4,477,440	991,049	2,250	22.1	15.5
\$15,000 under \$20,000.....	1,045,935	17,776,143	12,841,817	2,970,419	2,342	23.1	16.7
\$20,000 under \$25,000.....	402,935	8,951,535	6,745,494	1,703,351	4,227	25.3	19.0
\$25,000 under \$50,000.....	514,124	16,969,003	13,296,332	4,019,366	7,818	30.2	23.7
\$50,000 under \$100,000.....	73,777	4,730,264	3,780,910	1,562,265	21,175	41.5	33.0
\$100,000 under \$150,000.....	6,058	719,274	590,712	287,070	47,387	52.1	40.1
\$150,000 under \$200,000.....	1,548	263,649	195,002	114,338	73,862	58.6	43.4
\$200,000 under \$500,000.....	117	320,910	217,144	143,166	12,609	63.9	46.6
\$500,000 under \$1,000,000.....	132	87,985	55,813	42,310	319,015	75.4	47.9
\$1,000,000 or more.....	43	94,354	60,556	50,086	1,164,791	82.7	53.1
RETURNS WITH ALTERNATIVE TAX COMPUTATION							
Total.....	89,484	5,093,089	6,635,405	3,082,861	34,452	46.5	38.1
Under \$15,000.....							
\$15,000 under \$20,000.....	(1)	(1)	(1)	(1)	-	-	-
\$20,000 under \$25,000.....	1,010	43,871	38,689	13,301	6,964	34.4	30.3
\$25,000 under \$50,000.....	22,004	910,808	773,746	289,228	13,144	37.4	31.8
\$50,000 under \$100,000.....	47,475	3,233,433	2,819,102	1,122,729	23,640	41.9	34.7
\$100,000 under \$150,000.....	9,653	1,159,229	945,385	460,997	47,797	48.8	39.8
\$150,000 under \$200,000.....	3,471	595,406	477,500	246,730	71,083	51.7	41.4
\$200,000 under \$500,000.....	3,933	1,126,159	892,003	487,929	124,060	54.7	43.3
\$500,000 under \$1,000,000.....	672	447,071	363,812	200,752	299,738	56.2	44.9
\$1,000,000 or more.....	299	575,793	465,946	260,809	872,271	59.2	45.3
Returns under \$5,000.....	21,839,339	67,131,683	30,066,107	9,984,675	274	19.9	9.2
Returns \$5,000 under \$10,000.....	21,897,403	149,346,634	81,854,874	16,695,353	788	20.4	11.2
Returns \$10,000 or more.....	7,965,019	116,118,669	85,031,668	22,222,312	3,147	26.8	19.1

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued											
	42 percent		44 percent		47 percent		49 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	2,381	51,270	152,257	3,522,570	101,444	2,704,500	1,569	3,417	73,222	2,299,970	672	252,556
Taxable returns, total.....	2,383	49,709	152,137	3,521,630	101,431	2,703,210	1,569	3,417	73,216	2,299,979	672	252,556
\$0 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	(2)	(2)	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	3,784	46,190	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	11,464	145,652	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	970	16,104	20,479	276,257	13,409	288,267	-	-	8,361	162,467	-	-
\$20,000 under \$25,000.....	1,572	26,891	3,583	57,748	4,985	32,111	-	-	6,310	119,893	-	-
\$25,000 under \$50,000.....	389	4,038	109,636	2,822,542	73,262	2,178,770	1,562	37,134	52,022	1,746,914	(2)	(2)
\$50,000 under \$100,000.....	(2)	(2)	7,206	98,120	2,302	140,249	-	-	5,393	221,598	89	5,705
\$100,000 under \$150,000.....	3	30	265	24,836	284	26,252	5	47	273	22,063	124	15,307
\$150,000 under \$200,000.....	1	187	78	9,535	92	13,078	1	182	69	9,322	45	12,417
\$200,000 under \$500,000.....	1	477	111	2,772	25	23,333	1	175	26	2,732	225	29,447
\$500,000 under \$1,000,000.....	-	-	15	9,547	19	10,518	1	465	15	9,736	72	39,731
\$1,000,000 or more.....	-	5	5	6,373	3	5,309	-	-	8	8,438	69	121,606
Nontaxable returns.....	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-

Adjusted gross income classes	Marginal tax rate—Continued											
	52 percent		53 percent		54 percent		56 percent		59 percent		59 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	2,210	59,686	51,320	1,301,771	1,414	47,235	36,449	1,433,256	927	35,587	47,350	2,099,286
Taxable returns, total.....	2,210	59,686	51,310	1,301,420	1,413	47,202	36,441	1,432,924	927	35,587	47,372	2,098,896
\$0 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	773	14,012	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	8,718	166,135	-	-	4,865	101,394	744	26,011	1,639	37,140
\$25,000 under \$50,000.....	2,136	55,739	92,761	1,188,625	1,324	40,076	17,810	608,551	927	35,587	12,170	93,734
\$50,000 under \$100,000.....	69	3,107	6,265	39,168	83	3,325	13,239	501,673	160	6,536	32,708	1,605,301
\$100,000 under \$150,000.....	3	284	267	22,650	5	141	275	21,641	532	21,641	995	50,649
\$150,000 under \$200,000.....	3	296	78	10,831	-	-	95	10,756	3	774	161	20,655
\$200,000 under \$500,000.....	2	551	129	21,525	1	207	30	20,332	1	320	171	30,139
\$500,000 under \$1,000,000.....	-	-	22	15,540	1	515	14	8,591	1	717	19	10,832
\$1,000,000 or more.....	-	-	7	8,603	2	2,425	7	5,417	1	368	9	10,230
Nontaxable returns.....	-	-	(2)	(2)	1	30	(2)	(2)	-	-	(2)	(2)

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued											
	62 percent		65 percent		66 percent		68 percent		69 percent		71 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total.....	38,148	2,042,661	19,365	1,231,015	514	25,079	500	29,053	10,709	791,377	275	12,869
Taxable returns, total.....	38,131	2,042,341	19,365	1,231,015	514	25,079	500	29,053	10,709	791,377	275	12,869
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	10,181	301,266	5,243	183,491	(2)	(2)	-	2,185	88,733	-	(2)	(2)
\$25,000 under \$50,000.....	26,309	1,522,301	12,133	824,731	488	23,696	478	26,412	5,831	425,506	236	15,710
\$50,000 under \$100,000.....	1,129	92,130	1,116	126,689	9	577	15	1,064	2,253	198,479	31	2,451
\$100,000 under \$200,000.....	264	33,497	263	31,291	-	-	4	572	261	31,357	3	433
\$200,000 under \$500,000.....	212	48,364	170	35,397	-	-	2	335	155	36,111	-	275
\$500,000 under \$1,000,000.....	13	18,428	34	19,537	-	-	1	666	19	9,795	-	26
\$1,000,000 or more.....	14	26,152	6	10,510	-	-	-	-	5	8,396	-	6
Nontaxable returns.....	(2)	(2)	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Marginal tax rate—Continued											
	74 percent		75 percent		76 percent		78 percent		80 percent		81 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Total.....	119	9,493	5,561	543,971	99	11,464	2,830	335,655	71	7,013	1,792	225,299
Taxable returns, total.....	119	9,493	5,561	543,971	99	11,464	2,830	335,655	71	7,013	1,792	225,299
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	99	7,498	1,780	100,794	43	3,725	872	57,246	(2)	(2)	451	33,481
\$50,000 under \$100,000.....	16	1,334	2,794	399,652	44	3,998	798	93,956	45	4,374	125	19,752
\$100,000 under \$200,000.....	1	86	640	78,078	8	765	817	100,816	7	808	641	96,546
\$200,000 under \$500,000.....	4	698	52	45,678	3	598	323	57,841	1	171	261	63,727
\$500,000 under \$1,000,000.....	-	-	16	9,760	-	-	12	5,125	-	-	21	8,405
\$1,000,000 or more.....	-	-	4	11,111	1	2,369	8	11,673	-	-	2	1,115
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	2	225

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued												All alternative tax computation returns ¹	
	84 percent		87 percent		97 percent (Returns eligible for 87 percent limitation)		89 percent		90 percent		91 percent			
	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)		
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total.....	1,126	168,977	746	125,815	63	128,902	1,467	292,103	442	127,826	447	214,004	89,484	6,635,405
Taxable returns, total.....	1,125	168,493	746	125,815	63	128,902	1,465	291,763	442	127,826	446	212,624	89,484	6,635,405
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	67
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	38,689
\$50,000 under \$100,000.....	207	17,500	31	2,860	-	-	-	-	-	-	-	-	22,004	773,746
\$100,000 under \$150,000.....	232	20,839	201	19,600	-	-	330	37,414	-	-	-	-	47,675	2,699,192
\$150,000 under \$200,000.....	273	44,330	87	13,281	-	-	267	34,736	83	13,614	-	-	9,653	965,385
\$200,000 under \$500,000.....	396	76,430	416	93,223	-	-	815	189,639	283	72,500	188	52,739	1,933	477,500
\$500,000 under \$1,000,000.....	13	5,511	11	4,213	5	5,809	46	19,347	67	26,037	194	99,975	672	892,003
\$1,000,000 or more.....	5	5,793	1	2,629	58	129,094	7	10,567	9	19,676	62	99,971	299	363,812
Nontaxable returns.....	1	174	-	-	-	-	2	400	-	-	-	1,320	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹These returns (and the taxable income associated with them) are included in the marginal tax rate applicable to the their taxable income subject to normal tax and surtax.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Description	Number of returns	Returns with tax rate as marginal rate						Returns with any tax rate					
		Adjusted gross income (Thousands dollars)	Tax base taxed at all rates (Thousands dollars)	Tax generated at all rates		Tax base taxed at all rates (Thousands dollars)	Tax generated at marginal rate (Thousands dollars)	Number of returns	Tax base at tax rate (Thousands dollars)	Tax generated at tax rate (Thousands dollars)	Number of returns	Tax base at tax rate (Thousands dollars)	Tax generated at tax rate (Thousands dollars)
				Amount (Thousands dollars)	As a percent of adjusted gross income								
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
T-101.....	12,746,357	342,771,566	1,453,371,113	5,479,535	13.7	77,653,196	17,234,264	162,711,396	176,133,119	45,716,236	162,711,396	176,133,119	45,716,236
Percent (returns with no tax base).....	12,746,357	16,563,121	116,460,431	4,111,662	7.91	47,308,244	9,799,652	92,497,652	92,497,652	23,455,295	92,497,652	92,497,652	23,455,295
Percent (returns with no tax base).....	29,744,463	116,460,431	1,453,371,113	11,850,793	11.85	500,299	166,998	389,368	1,225,145	253,666	389,368	1,225,145	253,666
Percent (returns with no tax base).....	14,767,739	1,041,076,931	6,934,138	14,281,692	13.69	26,110,794	4,622,175	21,381,712	41,244,344	5,777,756	21,381,712	41,244,344	5,777,756
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	222,770	14.49	179,499	43,009	359,629	444,207	116,610	359,629	444,207	116,610
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	1,777,534	15.2	6,201,473	1,782,393	6,747,311	1,148,163	246,677	6,747,311	1,148,163	246,677
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	3,119,472	18.4	1,539,472	461,342	2,641,146	1,579,926	1,742,646	2,641,146	1,579,926	1,742,646
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	28,200	14.35	2,300	3,070	38,200	65,402	20,900	38,200	65,402	20,900
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	1,777,143	16.2	6,201,473	2,277,311	1,227,767	1,376,706	1,146,639	1,227,767	1,376,706	1,146,639
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	28,200	14.35	2,300	3,070	38,200	65,402	20,900	38,200	65,402	20,900
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	1,068,655	14.12	579,371	161,931	72,244	2,266,139	361,152	72,244	2,266,139	361,152
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	23,000	12.29	5,303	2,300	20,300	36,603	14,276	20,300	36,603	14,276
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	15,000	11.2	2,300	1,152	15,655	22,244	11,879	15,655	22,244	11,879
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	2,400	1.24	2,400	2,400	1,636,454	1,636,454	73,666	1,636,454	1,636,454	73,666
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	892,400	26.02	1,656,627	77,365	455,552	1,626,203	366,455	77,365	1,626,203	366,455
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	13,200	27.34	1,684	322	2,472	15,445	7,593	2,472	15,445	7,593
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	132,527	44.65	265,700	131,543	670	265,040	132,549	670	265,040	132,549
Percent (returns with no tax base).....	14,767,739	1,041,076,931	1,041,076,931	33,417	1,914,782	945,401	33,312	1,914,782	945,401	1			

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate							Returns with any tax at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Tax base taxed at all rates (Thousand dollars)	Tax generated at all rates		Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Number of returns	Tax base at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
				Amount	As a percent of adjusted gross income					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE										
Total.....	23,685,106	67,966,445	40,425,234	9,640,730	14.92	15,596,216	3,653,824	23,685,106	40,425,234	9,451,907
0 percent (returns with no tax base).....	6,204,541	4,680,388	-	-	-	-	-	6,204,541	-	-
20 percent.....	9,877,043	14,779,093	8,475,381	1,097,113	8.58	8,460,308	1,692,062	17,480,311	23,666,944	4,733,369
21 percent.....	-	-	-	-	-	-	-	-	-	-
22 percent.....	4,347,741	20,808,372	14,242,063	2,344,455	14.15	4,389,432	965,675	7,603,268	9,704,486	2,134,987
24 percent.....	-	-	-	-	-	-	-	-	-	-
26 percent.....	1,810,911	11,400,105	8,679,514	1,935,417	16.61	1,421,025	369,647	2,657,527	3,114,297	809,707
30 percent.....	487,469	4,250,320	3,344,502	792,325	18.64	401,042	120,313	846,616	1,119,336	359,801
32 percent.....	-	-	-	-	-	-	-	-	-	-
34 percent.....	149,880	1,688,739	1,341,498	344,800	20.42	125,815	42,777	359,147	544,144	195,379
36 percent.....	-	-	-	-	-	-	-	-	-	-
38 percent.....	65,618	917,586	734,101	205,087	22.60	58,876	22,373	209,267	346,174	131,546
39 percent.....	-	-	-	-	-	-	-	-	-	-
42 percent.....	-	-	-	-	-	-	-	-	-	-
43 percent.....	39,422	657,676	524,380	157,096	23.89	36,797	15,823	143,649	245,251	116,458
47 percent.....	24,767	479,920	386,035	124,442	25.43	23,144	10,878	104,227	182,664	85,470
49 percent.....	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only).....	195	64,431	56,465	28,221	43.81	56,465	28,233	195	56,465	27,933
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	218,655	2,284,806	2,104,970	546,351	42.52	333,339	166,670	18,655	333,339	166,670
50 percent.....	17,374	383,076	311,277	106,996	27.93	17,044	8,522	79,340	141,216	70,608
53 percent.....	12,581	312,398	251,451	90,826	29.07	11,893	6,303	62,086	110,403	58,779
54 percent.....	8,871	244,713	199,037	75,678	30.93	8,102	4,537	49,505	89,370	50,047
58 percent.....	12,267	378,863	309,247	124,271	32.81	20,812	12,280	40,634	134,362	79,274
62 percent.....	10,655	405,382	331,594	144,984	35.72	28,755	17,828	28,387	135,147	83,791
65 percent.....	6,245	284,381	235,554	110,715	38.93	17,538	11,400	17,732	96,460	56,129
66 percent.....	-	-	-	-	-	-	-	-	-	-
68 percent.....	-	-	-	-	-	-	-	-	-	-
69 percent.....	3,396	193,140	156,687	77,789	40.28	9,644	6,654	11,437	56,996	39,327
71 percent.....	-	-	-	-	-	-	-	-	-	-
72 percent.....	2,090	131,669	105,373	55,061	41.82	6,124	4,409	7,992	47,926	29,474
74 percent.....	-	-	-	-	-	-	-	-	-	-
75 percent.....	2,052	151,810	121,965	66,998	44.12	9,218	6,714	5,502	46,773	35,639
76 percent.....	1,071	100,148	81,751	46,817	46.75	4,788	3,735	3,750	31,578	24,631
78 percent.....	-	-	-	-	-	-	-	-	-	-
81 percent.....	697	74,611	59,225	35,540	47.63	3,175	2,572	2,679	22,995	18,626
83 percent.....	-	-	-	-	-	-	-	-	-	-
84 percent.....	479	54,503	43,715	27,492	56.44	2,207	1,854	1,982	17,237	14,479
87 percent (returns eligible for 87 percent limitation).....	59	176,440	120,132	88,799	56.46	104,280	90,724	59	104,280	90,724
89 percent.....	385	38,314	29,872	19,325	49.79	1,404	1,221	1,503	13,596	11,818
89 percent.....	740	127,738	99,573	68,207	44.70	16,478	12,370	1,278	36,140	27,300
90 percent.....	238	67,317	53,311	37,343	55.47	4,816	4,334	4,618	16,816	15,134
91 percent.....	240	119,212	91,475	64,276	58.86	25,701	23,388	240	25,701	23,388
HEAD OF HOUSEHOLD RETURNS										
Total.....	1,618,704	8,175,254	4,625,164	1,082,006	13.74	1,403,002	331,127	1,618,704	4,625,164	1,083,476
0 percent (returns with no tax base).....	206,956	31,436	-	-	-	-	-	206,956	-	-
20 percent.....	531,361	1,714,844	542,897	109,110	6.36	540,206	108,041	1,411,723	2,300,934	460,187
21 percent.....	529,739	2,691,847	1,567,072	319,109	11.85	503,799	105,798	880,368	1,205,407	253,060
22 percent.....	-	-	-	-	-	-	-	-	-	-
24 percent.....	218,271	1,540,083	1,056,033	222,713	14.46	179,499	43,080	350,628	444,207	106,610
26 percent.....	69,129	657,619	471,380	105,074	15.98	54,439	14,156	132,358	180,869	47,933
30 percent.....	26,931	303,875	221,638	52,271	17.32	20,901	6,670	67,229	97,439	29,247
32 percent.....	10,246	146,650	113,101	28,420	19.38	9,396	3,007	38,298	65,492	20,957
34 percent.....	-	-	-	-	-	-	-	-	-	-
36 percent.....	7,122	119,488	93,367	24,758	20.72	6,696	2,411	25,052	48,568	17,477
38 percent.....	-	-	-	-	-	-	-	-	-	-
39 percent.....	5,275	103,009	81,037	22,952	22.28	5,303	2,052	20,390	36,605	14,276
42 percent.....	2,381	63,441	50,270	15,002	23.66	2,744	1,152	15,655	28,284	11,879
43 percent.....	2,438	56,988	46,478	14,381	24.39	2,638	1,131	12,774	23,359	10,343
47 percent.....	1,834	5,232	40,455	15,355	26.06	1,752	814	10,266	18,662	8,774
49 percent.....	1,569	47,502	38,479	13,422	27.84	1,689	828	8,472	15,495	7,593
50 percent (alternative tax computation returns with capital gains tax only).....	19	1,912	1,759	879	45.97	1,759	880	19	1,759	880
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	2,222	3,617,280	3,136,375	3,672,04	40.17	43,566	21,783	2,222	43,566	21,783
50 percent.....	2,231	73,261	59,636	21,467	29.33	3,741	1,945	6,903	22,231	11,707
53 percent.....	1,434	58,759	47,232	18,435	31.37	2,489	1,344	4,693	15,005	8,427
54 percent.....	-	-	-	-	-	-	-	-	-	-
56 percent.....	927	44,135	35,527	14,681	33.26	3,726	1,981	3,279	12,134	7,038
59 percent.....	-	-	-	-	-	-	-	-	-	-
62 percent.....	587	30,945	25,442	11,076	35.79	3,706	1,678	2,352	13,296	8,244
65 percent.....	-	-	-	-	-	-	-	-	-	-
66 percent.....	914	31,135	25,079	11,561	37.13	3,544	1,679	1,765	10,000	6,633
68 percent.....	500	36,000	29,053	14,191	39.42	3,146	2,139	1,251	10,656	7,246
69 percent.....	-	-	-	-	-	-	-	-	-	-
71 percent.....	275	23,551	18,861	9,817	41.68	1,913	1,358	751	6,673	4,738
72 percent.....	-	-	-	-	-	-	-	-	-	-
74 percent.....	119	11,271	9,493	5,179	45.95	8,91	614	476	4,400	3,256
75 percent.....	-	-	-	-	-	-	-	-	-	-
76 percent.....	94	14,701	11,464	6,346	45.33	767	568	357	3,327	2,529
78 percent.....	-	-	-	-	-	-	-	-	-	-
80 percent.....	71	8,363	7,013	4,134	49.43	448	358	258	2,318	1,854
81 percent.....	-	-	-	-	-	-	-	-	-	-
82 percent.....	119	20,477	15,666	9,842	48.06	2,558	2,123	177	5,398	4,464
83 percent.....	-	-	-	-	-	-	-	-	-	-
84 percent.....	-	-	-	-	-	-	-	-	-	-
87 percent (returns eligible for 87 percent limitation).....	34	7,544	6,083	4,226	55.97	798	646	68	2,498	2,172
89 percent.....	-	-	-	-	-	-	-	-	-	-
90 percent.....	20	1,551	4,923	3,659	55.85	761	685	34	2,161	1,945
91 percent.....	14	10,238	7,752	6,408	62.30	2,235	2,944	14	2,935	2,944

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms." ¹The total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate. ²These returns are not included in the total as they already appear in the class which is their marginal nominal tax and surtax rate. ³This amount is not included in the total for the reason stated in footnote 2. NOTE: Detail may add up to total because of rounding. A dash (-) in this table means "not applicable," except for head of household returns with the 87 percent limitation, in which case the dash means none reported.

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)				Interest received				Pensions and annuities				Rents			
	Net gain		Net loss		Amount		Number of returns		Amount		Number of returns		Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	16,921	18,134	16,277	33,074	1,671,149	4,970,824	3,260,990	2,132,324	2,942,111	776,278	3,054,622	390,478	206,011	487,712	1,281,543	1,661,671	220,423	121,163	68,973	
Taxable returns, total.....	8,327				1,098,763	4,279,524	1,893,352	1,132,324	1,893,352	4,279,524	1,893,352	1,132,324	487,712	1,281,543	1,661,671	220,423	121,163	68,973		
\$600 under \$1,000.....					6,125	18,033	23,394	11,896	3,932	3,316	(2)	(2)	(2)	(2)	8,937	5,336	1,327	479		
\$1,000 under \$1,500.....					31,452	69,885	41,144	12,389	18,359	5,025	(2)	(2)	(2)	(2)	18,724	16,070	1,722	1,791		
\$1,500 under \$2,000.....					27,692	65,976	21,025	52,156	15,282	29,930	14,943	14,943	14,943	14,943	21,126	21,126	2,334	1,791		
\$2,000 under \$2,500.....					1,025	38,830	101,814	74,924	27,202	30,616	14,050	18,964	18,964	18,964	32,585	27,894	5,346	1,791		
\$2,500 under \$3,000.....					99,983	52,455	128,036	88,034	31,312	48,793	13,664	24,257	24,257	24,257	39,506	44,257	8,620	3,116		
\$3,000 under \$3,500.....					59,282	77,121	118,774	84,854	26,705	35,709	15,443	32,082	32,082	32,082	33,333	57,682	9,359	3,116		
\$3,500 under \$4,000.....					62,673	77,708	121,090	85,233	31,869	43,026	29,356	33,618	33,618	33,618	9,039	43,668	2,628	1,791		
\$4,000 under \$4,500.....					106,261	141,311	215,339	148,265	50,128	77,978	38,428	58,025	58,025	58,025	64,732	91,936	16,321	6,513		
\$4,500 under \$5,000.....					88,291	141,699	152,098	115,865	29,121	46,999	19,375	31,448	31,448	31,448	11,364	66,033	8,238	4,112		
\$5,000 under \$5,500.....					68,995	127,642	129,457	121,434	31,060	57,156	14,764	40,335	40,335	40,335	43,119	60,716	8,238	4,112		
\$5,500 under \$6,000.....					51,829	97,045	97,498	78,763	13,778	26,763	10,871	34,559	34,559	34,559	29,981	48,048	5,713	2,059		
\$6,000 under \$6,500.....					45,053	111,697	78,311	78,384	13,784	32,753	10,871	22,117	22,117	22,117	20,341	41,974	6,543	2,059		
\$6,500 under \$7,000.....					38,306	103,120	57,802	70,430	10,031	16,940	5,659	16,940	16,940	16,940	18,183	45,161	3,698	2,042		
\$7,000 under \$7,500.....					33,386	101,692	47,128	66,317	8,477	15,962	3,989	11,855	11,855	11,855	13,953	31,355	4,131	1,791		
\$7,500 under \$8,000.....					25,281	95,993	31,052	41,844	5,323	10,630	2,653	6,302	6,302	6,302	9,839	25,992	2,433	1,791		
\$8,000 under \$8,500.....					22,431	94,775	27,761	48,128	5,387	10,118	1,707	6,302	6,302	6,302	9,839	25,992	2,433	1,791		
\$8,500 under \$9,000.....					79,666	364,134	61,617	109,493	14,734	27,866	7,155	23,699	23,699	23,699	25,649	80,086	5,077	3,739		
\$9,000 under \$9,500.....					39,683	279,760	33,436	107,291	8,598	21,264	3,823	17,401	17,401	17,401	14,559	50,504	2,884	2,670		
\$9,500 under \$10,000.....					73,149	840,256	74,647	284,083	13,619	40,574	4,311	21,797	21,797	21,797	25,921	143,120	5,703	6,945		
\$10,000 under \$10,500.....					24,798	631,339	26,155	118,506	4,780	17,344	1,476	10,160	10,160	10,160	7,765	37,021	1,983	3,897		
\$10,500 under \$11,000.....					4,303	226,880	4,426	28,869	913	5,311	231	4,320	4,320	4,320	1,432	13,610	428	1,606		
\$11,000 under \$11,500.....					1,768	143,770	1,629	13,725	353	1,975	99	1,383	1,383	1,383	483	6,312	186	859		
\$11,500 under \$12,000.....					1,914	280,806	1,766	19,041	372	2,339	119	1,408	1,408	1,408	329	5,890	235	2,326		
\$12,000 under \$12,500.....					1,139	137,139	1,126	12,566	21	1,126	13	237	237	237	42	1,613	17	572		
\$12,500 or more.....					137	123,503	126	3,126	21	237	13	237	237	237	42	1,613	17	572		
Not taxable returns, total.....	8,204	1,184	7,360	10,919	572,406	597,338	1,377,638	81,787	353,307	525,942	184,463	265,740	265,740	265,740	13,240	13,703	17,844	21,615		
No adjusted gross income.....	(2)		3,648	13,840	12,367	7,239	32,417	20,774	(2)	(2)	(2)	(2)	(2)	(2)	13,240	13,703	17,844	21,615		
Under \$600.....					2,045	5,614	92,307	4,083	9,592	4,253	4,083	4,083	4,083	4,083	9,592	9,592	9,592	9,592		
\$600 under \$1,000.....					2,045	5,614	92,307	4,083	9,592	4,253	4,083	4,083	4,083	4,083	9,592	9,592	9,592	9,592		
\$1,000 under \$1,500.....					102,125	47,921	300,121	131,573	67,843	44,669	20,244	20,244	20,244	20,244	126,676	106,149	16,346	4,083		
\$1,500 under \$2,000.....					110,387	65,443	265,214	144,219	86,789	37,609	18,784	18,784	18,784	18,784	126,139	99,339	12,566	3,273		
\$2,000 under \$2,500.....					95,253	62,348	216,214	136,471	78,011	92,451	37,975	57,798	57,798	57,798	98,708	89,779	2,866	3,284		
\$2,500 under \$3,000.....					57,875	42,940	126,922	91,590	39,337	56,885	28,991	40,480	40,480	40,480	55,981	37,008	7,812	1,693		
\$3,000 under \$3,500.....					41,335	43,360	73,742	23,422	34,544	12,531	23,460	23,460	23,460	23,460	32,083	3,000	2,058			
\$3,500 under \$4,000.....					2,926	28,286	46,869	39,511	16,826	35,400	9,995	23,694	23,694	23,694	17,311	23,222	4,880	918		
\$4,000 under \$4,500.....					1,178	15,600	15,131	23,597	6,799	15,131	5,952	(2)	(2)	(2)	17,311	23,222	4,880	918		
\$4,500 under \$5,000.....					133,921	133,921	32,699	67,449	7,202	12,283	5,411	18,198	18,198	18,198	13,823	37,842	2,967	692		
\$5,000 or more.....					27,895	57,056	2,132,092	1,893,352	2,132,092	1,893,352	2,132,092	1,893,352	2,132,092	1,893,352	2,132,092	1,893,352	2,132,092	1,893,352		
Returns \$100,000 or more.....					1,228	10,446	1,228	10,446	1,228	10,446	1,228	10,446	1,228	10,446	1,228	10,446	1,228	10,446		
Returns \$10,000 or more.....					3,628	12,119	3,628	12,119	3,628	12,119	3,628	12,119	3,628	12,119	3,628	12,119	3,628	12,119		
Returns \$1,000 or more.....					6,238	4,763	6,238	4,763	6,238	4,763	6,238	4,763	6,238	4,763	6,238	4,763	6,238	4,763		

Footnotes at end of table. See text for "Description of the Sample and Limitations in the Data" and "Explanation of Classifications and Terms."

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sole proprietor				Partnership				Estate and trusts			
	Net income		Net profit		Net income		Net profit		Income		Estate and trusts	
	Number of returns (1)	Amount (thousand dollars) (2)	Number of returns (3)	Amount (thousand dollars) (4)	Number of returns (5)	Amount (thousand dollars) (6)	Number of returns (7)	Amount (thousand dollars) (8)	Number of returns (9)	Amount (thousand dollars) (10)	Number of returns (11)	Amount (thousand dollars) (12)
Grand total.....	142,946	2,397,438	2,268	11,594	1,099,524	2,154,2	3,129	18,748	18,748	218,466	1,077	2,187,466
Married returns, 541,000												
\$0 under \$10,000.....	(1)	-	-	-	(2)	4,118	-	-	-	1,239	-	6,118
\$10,000 under \$20,000.....	(3)	1,198	-	-	4,481	2,097	-	-	-	4,393	-	1,198
\$20,000 under \$30,000.....	(4)	2,780	-	-	6,181	3,660	-	-	-	6,181	-	2,780
\$30,000 under \$40,000.....	(5)	1,015	-	-	2,222	8,793	-	-	-	2,222	-	1,015
\$40,000 under \$50,000.....	(6)	3,321	-	-	7,772	1,097	-	-	-	7,772	-	3,321
\$50,000 under \$60,000.....	(7)	1,232	-	-	5,275	1,387	-	-	-	5,275	-	1,232
\$60,000 under \$70,000.....	(8)	1,291	-	-	3,133	1,764	-	-	-	3,133	-	1,291
\$70,000 under \$80,000.....	(9)	1,774	-	-	3,697	23,117	-	-	-	3,697	-	1,774
\$80,000 under \$90,000.....	(10)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$90,000 under \$100,000.....	(11)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$100,000 under \$110,000.....	(12)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$110,000 under \$120,000.....	(13)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$120,000 under \$130,000.....	(14)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$130,000 under \$140,000.....	(15)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$140,000 under \$150,000.....	(16)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$150,000 under \$160,000.....	(17)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$160,000 under \$170,000.....	(18)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$170,000 under \$180,000.....	(19)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$180,000 under \$190,000.....	(20)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$190,000 under \$200,000.....	(21)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$200,000 under \$210,000.....	(22)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$210,000 under \$220,000.....	(23)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$220,000 under \$230,000.....	(24)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$230,000 under \$240,000.....	(25)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$240,000 under \$250,000.....	(26)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$250,000 under \$260,000.....	(27)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$260,000 under \$270,000.....	(28)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$270,000 under \$280,000.....	(29)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$280,000 under \$290,000.....	(30)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$290,000 under \$300,000.....	(31)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$300,000 under \$310,000.....	(32)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$310,000 under \$320,000.....	(33)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$320,000 under \$330,000.....	(34)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$330,000 under \$340,000.....	(35)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$340,000 under \$350,000.....	(36)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$350,000 under \$360,000.....	(37)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$360,000 under \$370,000.....	(38)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$370,000 under \$380,000.....	(39)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$380,000 under \$390,000.....	(40)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$390,000 under \$400,000.....	(41)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$400,000 under \$410,000.....	(42)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$410,000 under \$420,000.....	(43)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$420,000 under \$430,000.....	(44)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$430,000 under \$440,000.....	(45)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$440,000 under \$450,000.....	(46)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$450,000 under \$460,000.....	(47)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$460,000 under \$470,000.....	(48)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$470,000 under \$480,000.....	(49)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$480,000 under \$490,000.....	(50)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$490,000 under \$500,000.....	(51)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$500,000 under \$510,000.....	(52)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$510,000 under \$520,000.....	(53)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$520,000 under \$530,000.....	(54)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$530,000 under \$540,000.....	(55)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$540,000 under \$550,000.....	(56)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$550,000 under \$560,000.....	(57)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$560,000 under \$570,000.....	(58)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$570,000 under \$580,000.....	(59)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$580,000 under \$590,000.....	(60)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$590,000 under \$600,000.....	(61)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$600,000 under \$610,000.....	(62)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$610,000 under \$620,000.....	(63)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$620,000 under \$630,000.....	(64)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$630,000 under \$640,000.....	(65)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$640,000 under \$650,000.....	(66)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$650,000 under \$660,000.....	(67)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$660,000 under \$670,000.....	(68)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$670,000 under \$680,000.....	(69)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$680,000 under \$690,000.....	(70)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$690,000 under \$700,000.....	(71)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$700,000 under \$710,000.....	(72)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$710,000 under \$720,000.....	(73)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$720,000 under \$730,000.....	(74)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$730,000 under \$740,000.....	(75)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$740,000 under \$750,000.....	(76)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$750,000 under \$760,000.....	(77)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$760,000 under \$770,000.....	(78)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$770,000 under \$780,000.....	(79)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$780,000 under \$790,000.....	(80)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$790,000 under \$800,000.....	(81)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$800,000 under \$810,000.....	(82)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$810,000 under \$820,000.....	(83)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$820,000 under \$830,000.....	(84)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$830,000 under \$840,000.....	(85)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$840,000 under \$850,000.....	(86)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$850,000 under \$860,000.....	(87)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$860,000 under \$870,000.....	(88)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$870,000 under \$880,000.....	(89)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$880,000 under \$890,000.....	(90)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$890,000 under \$900,000.....	(91)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$900,000 under \$910,000.....	(92)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$910,000 under \$920,000.....	(93)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$920,000 under \$930,000.....	(94)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$930,000 under \$940,000.....	(95)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$940,000 under \$950,000.....	(96)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$950,000 under \$960,000.....	(97)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000
\$960,000 under \$970,000.....	(98)	1,000	-	-	8,482	23,117	-	-	-	8,482	-	1,000

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income			Income tax before credits			Dividends received			Retirement income			Investment credit			Foreign taxes			Other tax credits			Income tax after credits			Self-employment tax			
	Number of returns with no taxable income	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	
Grand total.....	2,397,100	14,979,641	4,322,314	1,112,997	131,042	993,318	131,828	17,960	23,708	9,598	139,428	1,984	3,987,492	796,739	85,246	67,793												
Taxable returns, total.....	2,894,794	16,371,601	4,281,296	999,367	147,712	709,055																						
\$600 under \$1,000.....	59,142	3,034	59	(3)	(3)	304	17,795	1,860														563	5,103	281				
\$1,000 under \$1,500.....	110,975	35,124	6,945	24,033	536	27,189	3,634	1,994														14,795	14,288	1,608				
\$1,500 under \$2,000.....	165,153	85,601	17,296	30,634	976	45,317	6,460	2,721	169													28,387	26,481	2,182				
\$2,000 under \$2,500.....	195,098	131,601	30,457	45,284	1,269	57,982	6,967	4,458	276													37,979	30,411	3,211				
\$2,500 under \$3,000.....	220,229	132,993	36,623	50,770	2,102	97,493	8,109	6,315	618													52,384	37,473	3,194				
\$3,000 under \$3,500.....	240,485	139,743	46,233	59,651	2,467	118,348	9,319	8,467	916													73,282	50,784	3,652				
\$3,500 under \$4,000.....	263,472	137,373	41,027	63,854	2,111	144,495	7,808	6,059	543													73,282	50,784	3,652				
\$4,000 under \$4,500.....	282,166	141,027	44,127	63,854	2,111	144,495	7,808	6,059	543													73,282	50,784	3,652				
\$4,500 under \$5,000.....	309,246	146,312	46,312	94,475	2,409	153,700	7,702	6,121														176,997	127,441	3,772				
\$5,000 under \$5,500.....	327,389	176,405	50,770	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$5,500 under \$6,000.....	341,136	181,778	52,779	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$6,000 under \$6,500.....	362,629	193,858	55,825	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$6,500 under \$7,000.....	383,489	203,489	58,489	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$7,000 under \$7,500.....	403,950	213,283	61,283	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$7,500 under \$8,000.....	424,313	223,077	64,077	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$8,000 under \$8,500.....	444,676	232,871	66,871	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$8,500 under \$9,000.....	465,039	242,665	69,665	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$9,000 under \$9,500.....	485,402	252,459	72,459	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$9,500 under \$10,000.....	505,765	262,253	75,253	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$10,000 under \$11,000.....	526,128	272,047	78,047	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$11,000 under \$12,000.....	546,491	281,841	80,841	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$12,000 under \$13,000.....	566,854	291,635	83,635	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$13,000 under \$14,000.....	587,217	301,429	86,429	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$14,000 under \$15,000.....	607,580	311,223	89,223	101,018	2,594	165,902	11,998	10,112														176,997	127,441	3,772				
\$15,000 under \$20,000.....	92,383	1,113,671	284,791	67,027	12,155	30,490	6,084	6,766	1,147													355	1,006	155				
\$20,000 under \$25,000.....	48,260	797,097	171,994	38,579	9,426	17,132	3,267	5,396	844													1,543	297	124				
\$25,000 under \$30,000.....	83,461	2,185,894	725,779	24,666	21,666	9,380	1,800	1,263	944													2,542	1,175	374				
\$30,000 under \$35,000.....	14,665	1,466,465	287,424	4,772	6,650	1,770	1,861	1,056	632													825	293	92				
\$35,000 under \$40,000.....	25,798	468,463	138,039	1,760	4,774	689	1,325	436	249													117	169	33				
\$40,000 under \$45,000.....	1,814	239,233	138,039	1,760	4,774	689	1,325	436	249													117	169	33				
\$45,000 under \$50,000.....	1,292	157,984	65,768	2,289	2,934	61	11	25	101													143	311	247,938	364			
\$50,000 under \$100,000.....	140	239,149	147,833	136	3,536	61	11	25	101													143	311	247,938	364			
Nonreturnable returns, total.....	2,397,100	206,460	41,018	123,230	3,336	26,263	34,408	14,527	2,322																			
No adjusted gross income.....	88,435																											
Under \$600.....	396,384																											
\$600 under \$1,000.....	629,872																											
\$1,000 under \$1,500.....	13,476																											
\$1,500 under \$2,000.....	60,343																											
\$2,000 under \$2,500.....	263,424																											
\$2,500 under \$3,000.....	138,740																											
\$3,000 under \$3,500.....	97,080																											
\$3,500 under \$4,000.....	124,789																											
\$4,000 under \$4,500.....	11,965																											
\$4,500 under \$5,000.....	23,076																											
\$5,000 or more.....	1,581,492																											
Returns under \$5,000.....	2,397,100	1,013,493	3,807,568	1,013,493	20,707	257,913	11,147	28,183	3,908																			
Returns \$5,000 or more.....	1,087	9,098,560	3,180,930	346,884	118,450	164,891	32,433	42,941	10,994																			

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classification and Terms."

Table 23. —STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with taxable income	Taxable income		Income tax credits		Dividends received		Retirement income		Investment credit		Foreign taxes	Other tax credits (Thousand dollars)	Income tax credits		Self-employment tax	
					Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
Grand total.....	1,782,674	6,350,503	3,331,302	1,660,671	1,252,364	3,857,926	866,694	313,715	18,267	17,138	217,134	35,231	38,256	5,924	(1)	330	791,002	458,642	190,304	26,999
Taxable returns, total.....	1,178,361	6,350,503	3,331,302	1,160,671	1,252,364	3,857,926	866,694	313,715	18,267	17,138	217,134	35,231	38,256	5,924	(1)	330	791,002	458,642	190,304	26,999
\$400 under \$1,000.....	17,937	813,035	221,699	16,937	17,937	813,035	221,699	16,937	17,937	813,035	221,699	16,937	17,937	813,035	221,699	16,937	813,035	221,699	16,937	813,035
\$1,000 under \$1,500.....	69,673	121,832	139,246	69,673	69,673	121,832	139,246	69,673	69,673	121,832	139,246	69,673	69,673	121,832	139,246	69,673	121,832	139,246	69,673	121,832
\$1,500 under \$2,000.....	100,390	224,364	240,033	100,390	100,390	224,364	240,033	100,390	100,390	224,364	240,033	100,390	100,390	224,364	240,033	100,390	224,364	240,033	100,390	224,364
\$2,000 under \$2,500.....	105,313	290,458	288,895	105,313	105,313	290,458	288,895	105,313	105,313	290,458	288,895	105,313	105,313	290,458	288,895	105,313	290,458	288,895	105,313	290,458
\$2,500 under \$3,000.....	106,088	334,018	320,528	106,088	106,088	334,018	320,528	106,088	106,088	334,018	320,528	106,088	106,088	334,018	320,528	106,088	334,018	320,528	106,088	334,018
\$3,000 under \$4,000.....	106,088	398,699	391,255	106,088	106,088	398,699	391,255	106,088	106,088	398,699	391,255	106,088	106,088	398,699	391,255	106,088	398,699	391,255	106,088	398,699
\$4,000 under \$5,000.....	71,228	337,269	337,269	71,228	71,228	337,269	337,269	71,228	71,228	337,269	337,269	71,228	71,228	337,269	337,269	71,228	337,269	337,269	71,228	337,269
\$5,000 under \$6,000.....	167,937	813,035	221,699	167,937	167,937	813,035	221,699	167,937	167,937	813,035	221,699	167,937	167,937	813,035	221,699	167,937	813,035	221,699	167,937	813,035
\$6,000 under \$7,000.....	67,882	297,931	280,183	67,882	67,882	297,931	280,183	67,882	67,882	297,931	280,183	67,882	67,882	297,931	280,183	67,882	297,931	280,183	67,882	297,931
\$7,000 under \$8,000.....	47,840	404,125	154,846	47,840	47,840	404,125	154,846	47,840	47,840	404,125	154,846	47,840	47,840	404,125	154,846	47,840	404,125	154,846	47,840	404,125
\$8,000 under \$10,000.....	46,657	385,183	127,420	46,657	46,657	385,183	127,420	46,657	46,657	385,183	127,420	46,657	46,657	385,183	127,420	46,657	385,183	127,420	46,657	385,183
\$10,000 under \$11,000.....	28,203	295,188	87,387	28,203	28,203	295,188	87,387	28,203	28,203	295,188	87,387	28,203	28,203	295,188	87,387	28,203	295,188	87,387	28,203	295,188
\$11,000 under \$12,000.....	18,239	205,990	58,136	18,239	18,239	205,990	58,136	18,239	18,239	205,990	58,136	18,239	18,239	205,990	58,136	18,239	205,990	58,136	18,239	205,990
\$12,000 under \$13,000.....	14,424	180,503	46,067	14,424	14,424	180,503	46,067	14,424	14,424	180,503	46,067	14,424	14,424	180,503	46,067	14,424	180,503	46,067	14,424	180,503
\$13,000 under \$14,000.....	10,426	140,762	31,693	10,426	10,426	140,762	31,693	10,426	10,426	140,762	31,693	10,426	10,426	140,762	31,693	10,426	140,762	31,693	10,426	140,762
\$14,000 under \$15,000.....	8,403	114,515	26,286	8,403	8,403	114,515	26,286	8,403	8,403	114,515	26,286	8,403	8,403	114,515	26,286	8,403	114,515	26,286	8,403	114,515
\$15,000 under \$20,000.....	18,166	307,675	56,860	18,166	18,166	307,675	56,860	18,166	18,166	307,675	56,860	18,166	18,166	307,675	56,860	18,166	307,675	56,860	18,166	307,675
\$20,000 under \$25,000.....	2,972	131,492	19,032	2,972	2,972	131,492	19,032	2,972	2,972	131,492	19,032	2,972	2,972	131,492	19,032	2,972	131,492	19,032	2,972	131,492
\$25,000 under \$30,000.....	2,971	131,492	19,032	2,971	2,971	131,492	19,032	2,971	2,971	131,492	19,032	2,971	2,971	131,492	19,032	2,971	131,492	19,032	2,971	131,492
\$30,000 under \$100,000.....	511	32,568	1,629	511	511	32,568	1,629	511	511	32,568	1,629	511	511	32,568	1,629	511	32,568	1,629	511	32,568
\$100,000 under \$150,000.....	52	6,116	166	52	52	6,116	166	52	52	6,116	166	52	52	6,116	166	52	6,116	166	52	6,116
\$150,000 under \$200,000.....	9	1,317	28	9	9	1,317	28	9	9	1,317	28	9	9	1,317	28	9	1,317	28	9	1,317
\$200,000 under \$500,000.....	2	1,106	16	2	2	1,106	16	2	2	1,106	16	2	2	1,106	16	2	1,106	16	2	1,106
\$500,000 under \$1,000,000.....	2	1,106	16	2	2	1,106	16	2	2	1,106	16	2	2	1,106	16	2	1,106	16	2	1,106
\$1,000,000 or more.....	1,782,674	6,350,503	3,331,302	1,660,671	1,252,364	3,857,926	866,694	313,715	18,267	17,138	217,134	35,231	38,256	5,924	(1)	330	791,002	458,642	190,304	26,999
Non-taxable returns, total.....	604,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Under \$600.....	294,577	100,919	86,739	294,577	294,577	100,919	86,739	294,577	294,577	100,919	86,739	294,577	294,577	100,919	86,739	294,577	100,919	86,739	294,577	100,919
\$600 under \$1,000.....	233,828	649,113	1,244,895	233,828	233,828	649,113	1,244,895	233,828	233,828	649,113	1,244,895	233,828	233,828	649,113	1,244,895	233,828	233,828	649,113	233,828	649,113
\$1,000 under \$2,000.....	309,094	539,353	1,044,284	309,094	309,094	539,353	1,044,284	309,094	309,094	539,353	1,044,284	309,094	309,094	539,353	1,044,284	309,094	309,094	539,353	309,094	539,353
\$2,000 under \$3,000.....	167,981	379,863	618,029	167,981	167,981	379,863	618,029	167,981	167,981	379,863	618,029	167,981	167,981	379,863	618,029	167,981	167,981	379,863	167,981	379,863
\$3,000 under \$4,000.....	66,203	166,025	277,686	66,203	66,203	166,025	277,686	66,203	66,203	166,025	277,686	66,203	66,203	166,025	277,686	66,203	66,203	166,025	66,203	166,025
\$4,000 under \$5,000.....	23,124	74,986	94,935	23,124	23,124	74,986	94,935	23,124	23,124	74,986	94,935	23,124	23,124	74,986	94,935	23,124	23,124	74,986	23,124	74,986
\$5,000 under \$6,000.....	6,468	31,332	38,991	6,468	6,468	31,332	38,991	6,468	6,468	31,332	38,991	6,468	6,468	31,332	38,991	6,468	6,468	31,332	6,468	31,332
\$6,000 under \$7,000.....	2,860	16,776	21,166	2,860	2,860	16,776	21,166	2,860	2,860	16,776	21,166	2,860	2,860	16,776	21,166	2,860	2,860	16,776	2,860	16,776
\$7,000 under \$8,000.....	19,324	20,596	20,596	19,324	19,324	20,596	20,596	19,324	19,324	20,596	20,596	19,324	19,324	20,596	20,596	19,324	19,324	20,596	19,324	20,596
\$8,000 under \$10,000.....	2,653,623	4,376,156	2,278,771	2,653,623	2,653,623	4,376,156	2,278,771	2,653,623	2,653,623	4,376,156	2,278,771	2,653,623	2,653,623	4,376,156	2,278,771	2,653,623	2,653,623	4,376,156	2,653,623	4,376,156
\$10,000 under \$100,000.....	389,520	2,657,487	1,304,469	389,520	389,520	2,657,487	1,304,469	389,520	389,520	2,657,487	1,304,469	389,520	389,520	2,657,487	1,304,469	389,520	389,520	2,657,487	389,520	2,657,487
\$100,000 or more.....	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	109,882	1,600,724
Returns \$5,000 or more.....	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	109,882	1,600,724
Returns \$10,000 or more.....	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	348,700	109,882	109,882	1,600,724	109,882	1,600,724

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Totals."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 24. — ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income			Income tax before credits				The credits for—				Other tax credits		Income tax after credits		Self-employment tax	
	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Dividends received	Number of returns	Amount (Thousand dollars)	Retirement income	Investment credit	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Foreign taxes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total returns, (total).....	1,880,011	10,717,915	3,459,620	798,884	1,32,773	640,641	100,716	65,774	11,436	22,977	9,334	4,966	3,196,666	334,281	42,253	38,799	
Under \$1,000.....	1,718,395	10,002,361	3,432,401	717,659	130,322	631,933	81,876	57,234	10,467	22,336	9,162	3,908	3,196,666	334,281	42,253	38,799	
\$1,000 under \$1,500.....	64,703	381,668	136,219	15,317	201	1,117	610	2,894	106	3,792	259	4,952	4,952	1,436	259	1,436	
\$1,500 under \$2,000.....	90,565	513,974	182,078	26,707	611	2,432	1,738	1,739	282	335	18	1,739	1,739	7,428	1,332	7,428	
\$2,000 under \$2,500.....	131,493	735,308	231,433	33,433	1,268	3,737	2,842	1,738	189	739	85	1,738	1,738	13,059	1,359	13,059	
\$2,500 under \$3,000.....	132,954	773,555	243,766	34,766	1,413	3,934	3,000	1,776	293	468	8	1,776	1,776	17,070	1,566	17,070	
\$3,000 under \$3,500.....	131,439	735,247	243,766	34,766	1,413	3,934	3,000	1,776	293	468	8	1,776	1,776	17,070	1,566	17,070	
\$3,500 under \$4,000.....	211,419	1,001,166	301,097	59,882	2,680	10,536	10,536	5,868	518	976	18	5,868	5,868	27,174	2,293	27,174	
\$4,000 under \$4,500.....	144,569	453,776	92,307	24,333	3,636	46,864	6,864	7,117	976	3,792	259	7,117	7,117	40,126	2,470	40,126	
\$4,500 under \$5,000.....	116,534	439,970	89,773	24,333	3,636	46,864	6,864	7,117	976	3,792	259	7,117	7,117	40,126	2,470	40,126	
\$5,000 under \$5,500.....	102,933	369,596	76,463	24,333	3,636	46,864	6,864	7,117	976	3,792	259	7,117	7,117	40,126	2,470	40,126	
\$5,500 under \$6,000.....	44,140	274,706	58,755	23,285	2,247	14,354	2,247	1,739	282	335	18	1,739	1,739	7,428	1,332	7,428	
\$6,000 under \$6,500.....	39,220	252,913	54,380	24,333	3,636	46,864	6,864	7,117	976	3,792	259	7,117	7,117	40,126	2,470	40,126	
\$6,500 under \$7,000.....	29,867	238,619	54,338	17,885	2,599	8,100	1,850	1,776	293	468	8	1,776	1,776	7,428	1,332	7,428	
\$7,000 under \$7,500.....	25,793	221,938	51,304	16,640	2,605	8,972	1,874	1,776	293	468	8	1,776	1,776	7,428	1,332	7,428	
\$7,500 under \$8,000.....	76,437	884,311	318,422	55,193	10,389	25,717	5,946	4,934	798	2,476	385	4,934	4,934	20,699	2,860	20,699	
\$8,000 under \$8,500.....	42,318	683,043	185,431	35,048	8,284	15,327	5,946	4,934	798	2,476	385	4,934	4,934	20,699	2,860	20,699	
\$8,500 under \$9,000.....	79,032	1,030,481	672,699	68,292	28,461	26,585	5,903	10,125	2,534	5,981	1,794	5,981	5,981	17,658	3,672	17,658	
\$9,000 under \$9,500.....	28,576	1,376,680	698,559	54,220	21,815	9,219	1,969	4,149	1,411	3,661	825	3,661	3,661	9,811	1,127	9,811	
\$9,500 under \$10,000.....	9,934	462,475	254,358	4,733	6,533	1,731	358	1,684	627	1,942	303	1,942	1,942	2,578	207	2,578	
\$10,000 under \$10,500.....	1,895	237,761	137,231	1,753	4,763	656	131	435	249	445	682	169	131,237	389	73	389	
\$10,500 under \$11,000.....	1,296	164,486	98,431	1,286	9,936	712	134	521	351	1,759	311	1,759	1,759	364	67	364	
\$11,000 under \$11,500.....	140	235,159	147,813	136	3,556	61	10	57	150	40	368	1,464	1,464	25	4	25	
Nonreturn returns, (total).....	10,310	215,554	23,210	81,225	3,351	148,718	18,820	8,540	1,369	(1)	(1)	1,058	1,058	84,760	6,454	84,760	
Under \$4,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$4,000 under \$1,000.....	19,342	3,135	19,342	10,497	136	17,035	4,947	4,947	456	(1)	(1)	1,058	1,058	3,423	159	3,423	
\$1,000 under \$2,000.....	26,858	10,697	3,125	14,143	230	25,028	1,746	4,772	456	(1)	(1)	1,058	1,058	12,793	613	12,793	
\$2,000 under \$3,000.....	58,354	17,666	3,462	11,620	251	27,067	3,079	3,079	456	(1)	(1)	1,058	1,058	12,793	613	12,793	
\$3,000 under \$4,000.....	23,475	14,860	3,843	10,371	420	21,611	3,326	3,326	456	(1)	(1)	1,058	1,058	12,793	613	12,793	
\$4,000 under \$5,000.....	10,342	8,051	1,604	4,053	67	9,299	1,897	1,897	913	(1)	(1)	1,058	1,058	12,793	613	12,793	
\$5,000 under \$6,000.....	9,386	2,873	5,039	255	10,378	1,578	1,578	1,578	913	(1)	(1)	1,058	1,058	12,793	613	12,793	
\$6,000 or more.....	12,731	9,286	4,733	11,020	250	13,588	4,156	4,156	913	(1)	(1)	1,058	1,058	12,793	613	12,793	
Under \$1,000.....	858,027	255,228	172,001	275,330	7,741	316,179	36,942	17,464	1,541	2,049	31	785	124,554	168,131	15,926	15,926	
\$1,000 under \$1,500.....	653,577	438,543	130,543	232,100	14,250	37,143	13,878	13,878	1,798	1,798	232	438	384,709	87,992	15,998	15,998	
\$1,500 under \$2,000.....	250,577	1,410,245	2,466,076	119,742	24,946	24,946	24,946	24,946	3,452	3,452	31	785	124,554	168,131	15,926	15,926	

See text for description of the Sample and limitations of the Data and explanation of Classifications and Items.
NOTE: Small tag not null to 0.001 because of rounding.

Adjusted gross income classes	Total returns of husbands and wives										Separate returns of husbands and wives			Returns of those if household			Returns of surviving spouses			Returns of single persons in head of household or surviving spouse
	One taxpayer age 65 or over					Two taxpayers age 65 or over					Number of exemptions			Number of dependents			Number of exemptions			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
Grand total.....	1,099,278	1,049,380	2,224,767	209,814	1,555,442	3,214,406	79,647	14,173	528,544	39,423	13,859	279,724	34,740	13,727	4,013	12,727	4,013	12,727	4,013	12,727
Married couples, total.....	2,974,774	1,043,353	3,242,848	147,029	651,938	2,653,195	46,993	8,627	31,874	37,464	66,110	364,331	34,141	13,066	3,462	13,827	3,462	13,827	3,462	13,827
Under \$10,000.....	80,153	115,113	125,620	-	-	-	-	-	7,910	1,823	3,943	10,459	1,026	3,774	1,026	3,774	1,026	3,774	1,026	3,774
\$10,000 under \$20,000.....	165,113	42,039	125,620	-	-	-	-	5,234	13,745	3,943	10,459	1,026	3,774	1,026	3,774	1,026	3,774	1,026	3,774	1,026
\$20,000 under \$30,000.....	135,879	70,341	125,620	2,382	22,142	89,624	9,002	22,296	1,935	4,146	10,459	1,026	3,774	1,026	3,774	1,026	3,774	1,026	3,774	1,026
\$30,000 under \$40,000.....	240,451	87,070	228,116	1,641	21,411	207,825	1,823	30,374	32,257	3,626	4,146	10,459	1,026	3,774	1,026	3,774	1,026	3,774	1,026	3,774
\$40,000 under \$50,000.....	203,472	70,287	223,729	12,376	11,792	209,541	2,473	4,263	3,626	3,626	4,146	10,459	1,026	3,774	1,026	3,774	1,026	3,774	1,026	3,774
\$50,000 under \$60,000.....	202,965	93,818	267,113	17,272	45,258	181,640	3,767	3,916	12,376	4,052	4,263	12,376	4,052	4,263	4,052	4,263	4,052	4,263	4,052	4,263
\$60,000 under \$70,000.....	359,346	167,511	467,101	24,760	73,360	387,440	1,344	10,974	26,411	13,857	10,464	27,391	9,611	10,464	27,391	9,611	10,464	27,391	9,611	10,464
\$70,000 under \$80,000.....	227,387	87,746	313,077	24,837	49,135	264,300	2,780	9,168	16,168	9,168	12,467	21,773	8,467	12,467	21,773	8,467	12,467	21,773	8,467	12,467
\$80,000 under \$90,000.....	186,738	66,074	324,007	32,400	48,843	289,131	1,967	2,970	16,460	9,967	9,967	21,773	8,467	9,967	21,773	8,467	9,967	21,773	8,467	9,967
\$90,000 under \$100,000.....	109,040	27,286	138,268	15,917	27,769	113,459	2,184	2,173	13,339	2,077	2,104	9,317	4,107	2,104	9,317	4,107	2,104	9,317	4,107	2,104
\$100,000 under \$110,000.....	21,243	31,800	10,170	8,643	41,157	87,013	1,637	7,623	1,123	4,477	3,522	3,177	3,522	3,177	3,522	3,177	3,522	3,177	3,522	3,177
\$110,000 under \$120,000.....	44,746	17,366	62,455	4,416	14,877	59,422	1,706	1,706	1,170	3,333	636	1,776	4,316	636	1,776	4,316	636	1,776	4,316	636
\$120,000 under \$130,000.....	37,103	1,327	36,775	3,476	4,162	4,922	1,662	368	736	134	13									

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 26.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES

State.	Number of returns	Number of joint returns	Adjusted gross income (dollars)	Income from sources other than (1) and (2)		Dividends, interest, and net capital gain		Net gain and net loss from sales of capital assets		Total income and loss		Exclusions (after exclusion)	
				Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
United States ¹	65,709,043	37,189,24	47,719,24	5,011,158	24,367,233	5,022,641	24,924,229	1,027,34	1,775,756	10,653,294	11,157,29	7,232,628	10,653,294
Alabama.....	839,24	22,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Alaska.....	68,299	14	1,464,77	1,464,77	1,464,77	18,58	18,58	1	1	1	1	1	1
Arizona.....	484,77	112,14	2,471,94	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77
Arkansas.....	484,77	112,14	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77
California.....	6,186,514	3,601,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Colorado.....	691,872	112,14	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Connecticut.....	1,117,77	322,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Delaware.....	1,685,24	112,14	2,471,94	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77
Florida.....	1,016,984	222,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Georgia.....	1,016,984	222,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Hawaii.....	343,8	112,14	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Idaho.....	217,77	112,14	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Illinois.....	3,864,77	2,173,22	2,471,94	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77
Indiana.....	1,994,77	944,77	5,667,77	1,994,77	5,667,77	1,994,77	5,667,77	1,994,77	5,667,77	1,994,77	5,667,77	1,994,77	5,667,77
Iowa.....	947,77	511,77	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24
Kansas.....	769,77	489,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Kentucky.....	874,77	229,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Louisiana.....	856,77	207,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Maine.....	343,8	112,14	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Maryland.....	1,615,24	833,24	5,667,77	1,615,24	5,667,77	1,615,24	5,667,77	1,615,24	5,667,77	1,615,24	5,667,77	1,615,24	5,667,77
Massachusetts.....	2,624,77	1,446,77	12,244,77	1,446,77	12,244,77	1,446,77	12,244,77	1,446,77	12,244,77	1,446,77	12,244,77	1,446,77	12,244,77
Michigan.....	5,616,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77
Minnesota.....	1,111,77	77,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77	6,694,77
Mississippi.....	667,77	286,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Missouri.....	1,453,77	711,77	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24
Montana.....	229,77	112,14	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Nebraska.....	516,77	303,77	2,471,94	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77	1,989,77
Nevada.....	137,77	75,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
New Hampshire.....	264,77	146,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
New Jersey.....	5,376,77	3,176,24	16,925,77	3,176,24	16,925,77	3,176,24	16,925,77	3,176,24	16,925,77	3,176,24	16,925,77	3,176,24	16,925,77
New Mexico.....	384,77	181,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
New York.....	6,626,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77	3,446,77	15,949,77
North Carolina.....	1,255,694	776,255	5,667,77	1,255,694	5,667,77	1,255,694	5,667,77	1,255,694	5,667,77	1,255,694	5,667,77	1,255,694	5,667,77
North Dakota.....	202,77	112,14	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Ohio.....	3,364,77	1,776,77	10,767,77	1,776,77	10,767,77	1,776,77	10,767,77	1,776,77	10,767,77	1,776,77	10,767,77	1,776,77	10,767,77
Oklahoma.....	767,77	489,77	3,870,14	78,212	3,870,14	121,170	219,254	40,114	4,294	6,736	62,313	44,922	1,120
Oregon.....	627,77	466,966	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77	3,454,77
Pennsylvania.....	4,612,77	2,711,877	11,725,77	2,711,877	11,725,77	2,711,877	11,725,77	2,711,877	11,725,77	2,711,877	11,725,77	2,711,877	11,725,77
Rhode Island.....	384,77	172,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
South Carolina.....	667,77	286,77	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
South Dakota.....	231,77	147,82	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617	1,916,617
Tennessee.....	1,685,24	833,24	5,667,77	1,685,24	5,667,77	1,685,24	5,667,77	1,685,24	5,667,77	1,685,24	5,667,77	1,685,24	5,667,77
Texas.....	5,621,77	3,161,77	15,949,77	3,161,77	15,949,77	3,161,77	15,949,77	3,161,77	15,949,77	3,161,77	15,949,77	3,161,77	15,949,77
Utah.....	366,77	195,46	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77	1,636,77
Vermont.....	132,77	71,6	568,77	568,77	568,77	568,77	568,77	568,77	568,77	568,77	568,77	568,77	568,77
Virginia.....	1,326,77	739,890	6,636,77	1,326,77	6,636,77	1,326,77	6,636,77	1,326,77	6,636,77	1,326,77	6,636,77	1,326,77	6,636,77
Washington.....	1,016,984	534,776	6,612,77	534,776	6,612,77	534,776	6,612,77	534,776	6,612,77	534,776	6,612,77	534,776	6,612,77
West Virginia.....	524,77	234,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77	2,373,77
Wisconsin.....	1,447,77	894,77	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24	7,745,24
Wyoming.....	116,361	75,77	586,77	586,77	586,77	586,77	586,77	586,77	586,77	586,77	586,77	586,77	586,77
Other areas ²	207,77	106,77	511,77	511,77	511,77	511,77	511,77	511,77	511,77	511,77	511,77	511,77	511,77

Footnote at end of table. See text for "Description of the Sample," "Limitations of the Data," and "Explanation of Classification and Terms."

Table 26.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES—Continued

State	[Taxable and nontaxable returns]									
	Interest received		Rent net income and net loss		Royalty net income and net loss		Partnership net profit and net loss		Taxable income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States ¹	14,742,661	7,162,512	7,463,034	2,874,764	429,369	213,367	1,956,364	9,343,654	50,564,597	195,307,361
Alabama.....	138,910	52,549	97,153	34,388	2,355	736	159,042	126,463	635,938	1,959,566
Alaska.....	4,431	1,431	7,216	2,566	(2)	(3)	3,681	14,839	58,173	269,916
Arizona.....	65,684	19,648	49,326	27,086	3,627	3,432	16,167	73,089	355,476	1,369,347
Arkansas.....	33,798	23,629	29,728	33,286	6,716	6,757	15,877	89,627	338,464	964,900
California.....	1,668,183	1,012,132	712,682	250,786	46,179	48,629	235,762	1,168,862	5,167,025	22,843,830
Colorado.....	142,762	49,742	79,561	27,362	3,746	34,425	26,791	119,685	532,615	2,026,339
Connecticut.....	122,279	142,692	109,646	43,171	(3)	(3)	26,646	879,198	3,999,714	879,992
Delaware.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Florida.....	49,379	124,393	174,164	71,877	4,161	3,469	51,884	211,442	1,247,336	4,318,026
Georgia.....	179,959	71,218	114,298	57,414	(2)	(2)	32,178	156,774	822,361	2,736,441
Hawaii.....	2,206	17,425	22,561	19,927	(2)	(2)	7,555	26,513	203,732	738,797
Idaho.....	52,101	27,162	24,991	14,653	(2)	(2)	9,110	37,422	166,552	516,774
Illinois.....	991,522	423,422	402,139	227,836	27,166	17,964	124,821	642,851	3,207,819	14,109,496
Indiana.....	315,739	139,396	169,566	71,131	6,233	6,222	175,882	1,284,631	4,971,566	14,109,496
Iowa.....	212,194	112,578	109,342	71,911	2,449	2,157	50,348	221,794	719,361	2,351,834
Kansas.....	163,736	71,459	115,679	164,947	23,999	19,863	26,592	124,571	567,521	2,031,412
Kentucky.....	135,355	59,161	79,392	46,281	6,739	3,106	38,793	128,722	613,637	2,037,641
Louisiana.....	147,355	69,734	97,556	76,762	29,552	57,931	27,644	135,820	663,043	2,156,130
Maine.....	71,667	29,477	34,988	4,415	189	555	6,766	22,438	277,164	768,484
Maryland.....	364,669	181,949	112,893	76,561	3,434	2,279	31,961	183,476	1,348,339	5,422,697
Massachusetts.....	565,767	223,917	201,368	131,566	(2)	(2)	36,452	155,406	6,528,776	1,721,858
Michigan.....	676,269	284,471	226,251	81,077	11,121	5,728	72,179	353,610	2,184,968	9,158,455
Minnesota.....	307,093	141,643	101,853	49,738	3,380	1,926	45,657	193,170	922,849	3,166,136
Mississippi.....	57,656	33,691	37,483	22,867	9,751	8,449	17,913	91,991	299,526	864,861
Missouri.....	115,781	142,493	156,765	83,926	9,177	4,456	66,523	217,264	1,178,769	4,273,669
Montana.....	44,826	24,712	32,033	15,237	3,250	3,665	12,013	41,133	172,715	552,564
Nebraska.....	111,526	51,221	81,167	73,814	7,166	2,821	18,477	112,138	343,314	1,323,864
Nevada.....	57,726	24,568	11,681	11,200	(2)	(2)	6,836	11,327	114,752	526,584
New Hampshire.....	62,612	26,071	21,371	7,981	(2)	(2)	3,039	15,186	201,797	656,339
New Jersey.....	585,633	251,410	262,992	55,187	2,424	3,362	63,089	336,736	2,619,561	8,815,612
New Mexico.....	45,311	15,012	18,197	26,310	5,857	7,994	6,699	33,912	204,177	734,472
New York.....	2,682,537	1,036,145	496,168	144,144	11,139	11,686	228,164	1,242,627	5,613,127	24,005,475
North Carolina.....	184,852	77,298	97,122	58,992	(2)	(2)	38,295	165,485	961,378	2,897,247
North Dakota.....	49,378	19,100	28,866	19,976	4,460	7,765	16,865	38,288	142,373	404,263
Ohio.....	963,635	387,231	316,728	174,913	11,228	7,271	88,463	355,454	2,811,656	11,235,183
Oklahoma.....	117,416	61,694	93,625	59,947	37,092	33,577	25,182	164,485	542,081	1,784,389
Oregon.....	201,227	101,017	69,299	29,426	3,775	264	26,556	139,459	507,462	1,886,213
Pennsylvania.....	856,641	394,564	296,165	165,066	8,898	5,162	69,456	429,653	3,364,775	12,176,056
Rhode Island.....	91,676	44,526	6,342	6,262	(2)	(2)	6,438	27,485	272,457	937,426
South Carolina.....	76,708	34,118	45,135	26,864	(2)	(2)	16,244	71,310	445,216	1,367,761
South Dakota.....	56,462	22,493	36,371	22,638	(2)	(2)	9,093	32,534	154,932	453,746
Tennessee.....	191,628	73,581	87,711	53,674	(2)	(2)	37,336	188,790	796,103	2,675,736
Texas.....	566,376	276,368	353,836	146,743	109,107	107,892	118,361	569,317	2,286,338	8,648,483
Utah.....	67,977	31,012	26,410	7,326	(2)	(2)	3,428	38,672	246,488	835,633
Vermont.....	27,317	16,996	16,462	6,227	(2)	(2)	3,623	27,145	283,431	95,773
Virginia.....	223,279	101,390	93,379	52,296	2,641	1,458	31,242	134,362	1,035,372	3,627,559
Washington.....	163,447	103,848	98,838	46,344	1,996	1,996	39,800	196,352	899,341	3,516,331
West Virginia.....	79,928	26,298	49,779	22,971	1,664	1,664	19,396	36,423	394,229	1,246,367
Wisconsin.....	435,605	164,026	165,414	73,571	(2)	(2)	41,824	174,115	1,126,477	4,055,133
Wyoming.....	24,664	16,941	16,846	16,396	4,371	5,457	17,476	92,897	332,468	1,041,635
Other areas ²	51,254	26,607	19,116	4,953	(2)	(2)	3,295	5,188	125,094	426,593

1. Includes "Income tax on Social Security" and "Income tax on Federal Reserve Bank of New York."

2. Includes data for "Other areas" in footnote 1.

3. Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

4. Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

5. Includes data for the District of Columbia.

6. Includes data for the District of Columbia.

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40. Includes data for the District of Columbia.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 29.—DEDUCTION FOR TAXES BY TYPES OF TAX AND BY STATES
[Taxable and nontaxable returns]

States	Taxes deducted							
	Total		Real estate taxes		State and local sales taxes		State income taxes	
	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States ¹	26,090,737	13,051,918	18,435,346	5,073,471	21,875,668	2,683,729	12,865,159	2,260,026
Alabama	255,285	139,956	225,253	17,767	348,751	44,606	266,754	24,548
Alaska	19,876	12,074	11,706	2,617	14,793	1,947	16,606	4,902
Arizona	212,538	107,706	156,266	43,825	202,972	35,271	166,818	10,414
Arkansas	160,883	97,853	100,010	10,887	153,462	21,160	73,573	11,238
California	3,236,793	1,901,910	2,142,366	669,401	3,111,374	510,998	2,200,206	255,331
Colorado	302,439	164,701	220,706	57,970	284,817	38,595	247,184	41,255
Connecticut	393,284	224,666	335,142	129,121	365,960	52,393	26,796	42,731
Delaware	61	21	81	8	61	8	61	8
Florida	825,548	291,971	561,160	102,755	776,596	58,232	32,031	4,458
Georgia	426,444	174,621	327,590	3,476	416,766	54,568	263,350	36,482
Hawaii	74,260	49,360	53,952	9,970	69,489	13,016	65,164	18,476
Idaho	71,764	25,463	49,602	8,561	20,424	1,820	64,268	10,237
Illinois	1,441,618	747,475	1,048,036	354,134	1,404,408	257,931	58,251	6,569
Indiana	428,151	173,196	351,434	77,681	58,206	4,183	376,218	42,634
Iowa	356,811	148,303	248,453	55,391	345,974	36,389	257,772	25,048
Kansas	282,180	134,482	213,291	52,514	273,888	34,255	225,408	18,257
Kentucky	262,848	122,210	195,597	27,539	254,174	29,288	215,412	28,447
Louisiana	301,443	79,775	163,281	12,907	272,352	40,842	92,720	10,401
Maine	111,590	49,122	83,718	19,446	66,796	7,291	1,649	193
Maryland	584,111	325,390	459,484	134,446	537,688	48,668	475,575	83,032
Massachusetts	852,515	549,877	652,876	207,562	237,748	23,458	728,480	123,699
Michigan	1,114,515	626,442	998,726	255,386	1,170,135	265,799	62,763	6,222
Minnesota	499,144	264,479	386,411	116,872	220,769	13,662	446,663	87,596
Mississippi	201,417	74,207	123,742	194,331	28,404	35,615	6,612	27,052
Missouri	602,241	278,297	445,148	97,127	581,000	65,713	479,011	42,653
Montana	59,202	22,448	40,621	9,834	21,281	1,322	50,209	6,461
Nebraska	127,277	47,065	102,740	28,515	48,703	3,186	6,706	506
Nevada	47,412	20,709	31,456	7,767	45,815	6,045	5,276	1,117
New Hampshire	68,437	21,096	56,895	17,859	15,913	1,218	15,079	1,803
New Jersey	1,115,445	554,491	832,480	353,613	476,806	37,063	150,221	33,414
New Mexico	110,183	37,592	73,062	9,737	106,562	12,991	91,503	6,258
New York	3,477,255	2,147,537	1,812,266	783,947	2,785,921	234,566	2,947,962	820,494
North Carolina	565,878	250,036	426,734	55,239	568,110	53,176	484,429	81,330
North Dakota	73,082	26,278	40,483	9,776	67,778	5,584	46,438	3,681
Ohio	1,297,008	574,103	1,053,715	250,169	1,249,690	126,613	75,164	6,801
Oklahoma	331,818	125,369	168,492	21,530	315,414	29,810	247,898	19,443
Oregon	258,103	136,769	146,632	51,459	95,678	5,844	228,754	60,757
Pennsylvania	1,631,466	805,296	1,291,023	313,307	1,531,339	183,581	201,259	288,094
Rhode Island	127,107	63,471	100,981	29,906	116,791	11,862	930	20,336
South Carolina	252,322	87,834	185,835	13,558	248,191	28,767	185,562	22,090
South Dakota	64,679	24,257	44,457	12,478	59,132	4,413	2,876	293
Tennessee	422,893	149,194	301,463	47,109	412,731	47,493	38,667	6,329
Texas	1,046,326	320,407	782,877	199,475	996,305	63,319	41,860	3,665
Utah	145,513	64,191	102,215	19,316	140,869	22,318	122,987	11,301
Vermont	45,672	26,308	34,593	9,434	10,684	734	39,252	7,552
Virginia	451,569	183,947	340,204	58,616	114,515	6,149	376,625	60,052
Washington	423,128	188,652	344,593	57,028	413,714	93,158	27,894	3,134
West Virginia	96,787	35,364	75,731	7,831	93,025	11,406	77,420	5,961
Wisconsin	485,513	346,240	405,647	164,793	421,119	26,088	455,792	137,433
Wyoming	33,614	11,146	24,706	4,866	31,920	3,229	1,193	173
Other areas ²	23,139	9,785	9,423	2,813	12,171	1,231	6,465	6,237

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹ Includes data for "Other areas" described in footnote 2.² Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.³ Includes data for the District of Columbia.⁴ Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 30.—NUMBER OF RETURNS AND EXEMPTIONS BY TYPE, BY STATES

(Taxable and nontaxable returns)

States	Number of returns	Total number of exemptions	Exemptions for—								
			Taxpayers				Dependents				
			Age 65 or over		Blindness		Sons and daughters		All other		
			Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
United States ¹	63,709,083	179,823,838	100,804,733	5,599,221	7,153,432	106,457	110,239	28,344,748	66,500,704	4,160,441	5,449,715
Alabama.....	339,198	2,556,793	1,403,136	46,566	55,176	(2)	794	441,661	989,853	83,117	107,842
Alaska.....	63,299	199,619	109,653	(2)	(2)	(2)	(2)	35,539	34,208	3,522	3,269
Arizona.....	444,777	1,342,555	730,107	33,309	42,488	(2)	(2)	211,895	520,136	47,763	55,156
Arkansas.....	484,080	1,431,967	798,386	31,044	41,509	(2)	(2)	240,502	525,222	51,169	65,634
California.....	6,126,519	17,514,992	9,858,847	515,236	652,819	15,280	16,277	2,795,917	6,514,853	349,297	472,093
Colorado.....	651,371	1,855,184	1,052,363	54,906	70,692	(2)	(2)	305,336	731,757	23,215	29,500
Connecticut.....	1,007,534	2,768,094	1,603,894	90,110	128,954	(2)	1,934	416,730	978,922	47,601	56,356
Delaware.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Florida.....	1,685,127	4,899,051	2,788,957	198,720	253,952	(2)	(2)	522,759	1,703,183	133,633	173,760
Georgia.....	1,096,984	3,242,957	1,907,723	69,192	85,633	(2)	(2)	522,759	1,215,715	101,331	129,093
Hawaii.....	243,809	692,727	374,706	11,131	13,370	(2)	(2)	110,362	276,648	23,634	27,671
Idaho.....	217,343	662,707	396,385	25,793	30,793	(2)	(2)	110,593	269,397	7,143	11,195
Illinois.....	3,806,569	6,032,775	3,744,422	433,306	6,293	6,326	(2)	1,616,046	3,840,543	227,501	280,043
Indiana.....	1,990,890	4,698,631	2,609,458	155,419	204,937	(2)	(2)	744,168	1,790,456	70,145	90,102
Iowa.....	947,277	2,833,846	1,544,200	123,523	163,703	(2)	(2)	426,064	1,079,038	37,864	45,331
Kansas.....	746,554	2,263,814	1,238,634	90,690	122,551	1,474	1,474	352,464	859,398	31,057	41,757
Kentucky.....	873,413	2,547,434	1,437,187	76,634	95,819	(2)	(2)	420,060	938,585	59,231	76,645
Louisiana.....	856,931	3,687,723	1,424,836	48,468	60,785	(2)	(2)	433,993	1,112,348	63,944	88,291
Maine.....	345,036	960,457	564,640	29,976	35,431	(2)	(2)	151,844	349,743	17,359	20,541
Maryland.....	1,619,915	4,471,546	2,303,900	125,432	199,068	2,898	2,898	666,993	1,631,584	136,660	176,000
Massachusetts.....	2,029,442	5,338,186	3,108,874	199,575	250,463	4,577	4,577	793,062	1,868,228	87,731	106,462
Michigan.....	2,612,616	7,890,468	4,359,373	207,457	256,734	5,894	5,382	1,265,413	3,148,143	122,216	144,332
Minnesota.....	1,191,577	3,584,535	1,911,498	126,590	161,463	(2)	(2)	566,216	1,441,504	56,278	67,760
Mississippi.....	447,586	1,408,667	753,460	29,490	39,492	(2)	(2)	242,849	554,490	43,408	61,568
Missouri.....	1,423,458	4,233,931	2,399,659	161,298	207,477	4,445	4,546	661,561	1,531,605	76,438	90,530
Montana.....	229,443	669,988	366,659	28,002	35,509	(2)	(2)	101,712	261,186	5,727	9,956
Nebraska.....	516,998	1,434,694	820,974	70,497	93,793	(2)	(2)	209,205	515,367	26,626	24,324
Nevada.....	137,051	377,822	212,193	8,027	9,866	(2)	(2)	62,206	146,630	7,787	9,192
New Hampshire.....	242,521	673,597	368,288	21,228	26,568	(2)	(2)	109,996	256,195	(2)	(2)
New Jersey.....	2,386,667	6,633,192	3,792,376	216,802	278,248	4,169	4,169	1,067,367	2,367,011	196,404	231,368
New Mexico.....	254,079	911,668	466,506	18,719	24,392	(2)	(2)	143,559	388,187	23,158	31,913
New York.....	6,629,260	17,741,358	10,205,065	659,957	834,743	11,929	12,057	2,664,342	5,557,717	691,891	733,777
North Carolina.....	1,353,694	4,042,559	2,195,832	72,156	101,302	(2)	(2)	689,545	1,543,951	145,413	209,321
North Dakota.....	209,068	676,238	343,917	26,445	35,492	(2)	(2)	102,743	287,344	7,954	6,750
Ohio.....	3,360,412	9,873,240	5,515,367	323,451	428,303	(2)	(2)	1,557,846	3,730,840	154,796	194,525
Oklahoma.....	747,105	2,122,657	1,237,801	68,610	89,363	(2)	(2)	348,327	746,263	34,739	44,682
Oregon.....	627,907	1,824,226	1,025,249	61,529	81,461	(2)	(2)	283,129	681,645	21,578	23,317
Pennsylvania.....	4,021,286	11,320,854	6,435,534	323,067	419,433	3,746	3,746	1,785,302	4,164,925	257,895	297,201
Rhode Island.....	326,278	833,963	504,429	29,197	39,784	(2)	(2)	120,321	271,634	14,999	17,387
South Carolina.....	629,877	1,890,143	1,027,330	27,269	34,074	(2)	(2)	313,395	728,465	75,559	99,965
South Dakota.....	231,397	724,209	379,783	29,778	41,150	(2)	(2)	104,970	285,369	13,467	17,606
Tennessee.....	1,090,583	3,177,711	1,813,032	72,970	93,840	(2)	(2)	327,282	1,154,369	91,553	115,403
Texas.....	3,020,013	8,986,834	4,980,263	224,769	283,763	5,674	6,438	1,475,470	3,418,593	219,513	297,466
Utah.....	306,711	967,266	502,272	19,570	25,500	(2)	(2)	153,031	427,682	9,062	11,347
Vermont.....	132,781	330,167	206,578	15,468	22,449	(2)	(2)	53,294	143,913	6,595	7,223
Virginia.....	1,320,568	3,726,020	2,103,697	87,064	107,240	2,428	2,528	699,998	1,347,517	120,513	165,131
Washington.....	1,012,194	2,924,875	1,652,197	96,916	121,775	2,111	2,111	464,461	1,110,309	31,716	38,521
West Virginia.....	524,214	1,531,071	868,756	39,115	53,363	(2)	(2)	297,967	612,688	34,925	45,410
Wisconsin.....	1,497,472	4,143,698	2,283,014	160,336	214,360	(2)	(2)	604,775	1,593,478	47,287	55,746
Wyoming.....	116,361	333,188	185,337	13,018	16,437	(2)	(2)	51,619	120,056	7,103	7,494
Other areas ²	207,280	598,406	321,574	10,156	13,044	(2)	(2)	99,535	244,420	15,174	19,281

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Includes data for "Other areas" described in footnote 4.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

³Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.

⁴Includes data for the District of Columbia.

⁵Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

NONE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (<i>Thousands of dollars</i>)	Total exemptions	Exemptions other than age blindness	Taxable income		Income tax after credits (<i>Thousands of dollars</i>)
						Number of returns	Amount (<i>Thousands of dollars</i>)	
Alabama								
Grand total.....	839,198	526,552	3,967,236	2,596,793	2,500,823	635,938	1,959,560	435,818
Taxable returns, total.....	633,353	412,527	3,641,263	1,953,192	1,824,653	633,353	1,956,813	435,818
Under \$1,000.....	21,959	-	18,420	21,959	21,959	21,959	3,203	640
\$1,000 under \$2,000.....	66,796	6,663	100,426	84,362	83,137	66,796	36,796	7,277
\$2,000 under \$3,000.....	79,353	32,299	197,491	161,332	158,389	78,353	72,498	14,372
\$3,000 under \$4,000.....	82,491	47,877	286,914	216,463	213,117	82,891	115,722	23,358
\$4,000 under \$5,000.....	74,765	52,892	335,349	246,346	241,326	74,765	135,056	27,103
\$5,000 under \$6,000.....	77,929	62,143	428,993	277,432	274,964	77,929	189,409	38,115
\$6,000 under \$7,000.....	58,745	50,213	377,099	212,305	209,563	58,745	136,890	37,750
\$7,000 under \$8,000.....	46,863	46,179	328,336	195,437	192,863	46,863	207,212	42,601
\$8,000 under \$9,000.....	32,154	29,971	272,255	123,416	121,945	32,154	154,417	31,303
\$9,000 under \$10,000.....	23,409	20,988	220,934	77,384	75,391	23,409	139,011	28,911
\$10,000 under \$11,000.....	17,472	16,193	183,140	63,699	62,735	17,472	115,190	24,032
\$11,000 under \$12,000.....	10,662	10,483	121,954	38,560	37,401	10,662	80,392	16,872
\$12,000 under \$13,000.....	8,771	7,697	100,870	28,158	27,865	8,771	67,904	14,490
\$13,000 under \$14,000.....	5,313	4,183	71,233	19,426	19,128	5,313	49,056	10,653
\$14,000 under \$15,000.....	4,668	4,597	67,363	18,145	17,310	4,668	46,346	10,150
\$15,000 under \$20,000.....	9,001	8,634	153,065	33,353	32,597	9,001	109,639	25,239
\$20,000 under \$25,000.....	3,298	3,106	72,690	12,721	12,391	3,298	55,321	13,731
\$25,000 under \$50,000.....	4,673	4,453	156,234	18,860	18,234	4,673	123,632	37,717
\$50,000 under \$100,000.....	893	822	37,169	3,467	3,361	893	66,439	19,611
\$100,000 under \$150,000.....	104	99	12,372	402	345	104	10,206	5,230
\$150,000 under \$200,000.....	32	26	5,599	109	94	32	4,740	2,555
\$200,000 under \$500,000.....	21	19	5,591	76	69	21	2,499	2,428
\$500,000 under \$1,000,000.....	6	5	3,560	20	17	6	3,040	1,682
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	205,845	108,025	3,325,973	703,601	676,170	2,885	2,747	-
No adjusted gross income.....	5,012	3,978	13,225	14,902	13,350	-	-	-
Under \$1,000.....	70,943	20,387	35,988	127,111	119,972	-	-	-
\$1,000 under \$2,000.....	55,631	28,510	77,890	172,827	162,044	-	-	-
\$2,000 under \$3,000.....	40,380	27,573	99,945	182,873	176,524	-	-	-
\$3,000 under \$4,000.....	22,730	17,364	76,506	124,317	123,693	-	-	-
\$4,000 under \$5,000.....	7,628	7,566	33,947	59,304	58,716	-	-	-
\$5,000 or more.....	3,559	2,973	22,912	28,067	27,877	425	1,835	-
Returns under \$5,000.....	527,050	244,783	3,241,641	1,476,476	1,366,241	326,924	364,285	72,750
Returns \$5,000 under \$100,000.....	247,813	212,813	1,713,385	913,389	892,150	244,761	878,144	178,680
Returns \$100,000 or more.....	66,345	61,544	1,713,912	236,929	234,432	66,254	717,131	184,388
Alaska								
Grand total.....	68,299	41,053	2,435,721	199,019	197,732	58,173	269,916	60,439
Taxable returns, total.....	57,371	36,001	424,294	165,700	165,229	57,871	269,731	60,439
Under \$1,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$1,000 under \$2,000.....	7,198	(4)	10,918	8,847	8,847	7,198	4,180	839
\$2,000 under \$3,000.....	4,514	1,731	10,676	-	8,550	4,514	3,903	780
\$3,000 under \$4,000.....	4,797	2,342	16,334	11,457	11,457	4,797	7,713	1,562
\$4,000 under \$5,000.....	5,244	3,137	23,267	16,988	16,928	5,244	10,156	2,072
\$5,000 under \$6,000.....	4,012	2,013	21,683	12,788	12,788	4,012	11,835	2,511
\$6,000 under \$7,000.....	4,773	3,121	26,435	11,824	11,824	4,773	14,976	3,085
\$7,000 under \$8,000.....	4,213	3,098	31,095	14,289	14,289	4,213	17,775	3,700
\$8,000 under \$9,000.....	3,672	3,215	31,134	12,901	12,901	(4)	(4)	3,964
\$9,000 under \$10,000.....	3,772	2,586	36,163	10,033	9,801	3,772	26,175	5,801
\$10,000 under \$11,000.....	3,082	2,711	32,372	11,269	11,262	3,082	21,352	4,547
\$11,000 under \$12,000.....	2,766	2,543	31,499	10,612	10,567	2,766	20,950	4,469
\$12,000 under \$13,000.....	1,791	1,423	22,428	6,016	5,984	1,791	15,830	3,565
\$13,000 under \$14,000.....	1,501	1,397	20,278	6,111	6,111	1,501	13,754	2,982
\$14,000 under \$15,000.....	1,713	1,620	24,953	6,894	6,860	1,713	17,810	4,015
\$15,000 under \$20,000.....	2,765	2,633	46,779	10,287	10,256	2,765	34,602	7,950
\$20,000 under \$25,000.....	893	850	18,812	3,463	3,425	893	14,806	3,695
\$25,000 under \$50,000.....	411	404	13,992	1,854	1,854	411	11,251	3,426
\$50,000 under \$100,000.....	58	58	3,641	248	248	58	3,048	1,223
\$100,000 under \$150,000.....	2	2	237	7	7	2	218	97
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1	1	259	-	-	1	249	119
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	10,928	5,052	3,111,427	33,319	32,503	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	4,286	(4)	1,602	6,482	5,469	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	5,544	3,533	13,337	25,680	25,277	(4)	(4)	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	33,629	13,379	373,896	81,249	79,833	23,503	26,421	5,310
Returns \$5,000 under \$10,000.....	19,742	14,733	147,305	61,602	61,602	19,742	89,525	19,941
Returns \$10,000 or more.....	14,928	13,641	215,255	56,565	56,296	14,928	153,270	36,088

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Exemptions other than blindness (Thousand dollars)	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Arizona								
Grand total.....	444,777	285,215	3,471,649	1,348,555	1,305,371	355,476	1,309,347	298,620
Taxable returns, total.....	353,219	240,109	2,342,366	1,076,235	1,046,577	353,219	1,307,093	298,620
Under \$1,000.....	7,439	4,195	7,439	7,439	7,439	7,439	1,115	226
\$1,000 under \$2,000.....	30,123	5,029	47,637	41,326	40,238	34,123	17,022	4,416
\$2,000 under \$3,000.....	31,719	8,917	78,323	52,703	51,221	31,719	36,558	7,196
\$3,000 under \$4,000.....	35,099	14,997	120,456	77,072	74,638	35,099	56,299	10,809
\$4,000 under \$5,000.....	43,967	31,194	196,420	128,219	122,577	43,967	86,193	17,112
\$5,000 under \$6,000.....	44,381	36,740	245,044	157,592	154,030	44,381	109,168	21,016
\$6,000 under \$7,000.....	32,361	29,122	208,122	119,084	116,598	32,361	97,772	19,772
\$7,000 under \$8,000.....	34,896	31,497	261,267	136,596	132,419	34,896	133,532	26,880
\$8,000 under \$9,000.....	23,205	22,410	197,304	91,869	91,668	23,205	107,094	21,857
\$9,000 under \$10,000.....	16,649	15,954	156,702	67,677	67,476	16,649	87,860	17,987
\$10,000 under \$11,000.....	13,142	12,975	137,587	50,411	49,911	13,142	83,276	17,377
\$11,000 under \$12,000.....	9,297	8,831	106,584	34,429	33,923	9,297	68,108	14,312
\$12,000 under \$13,000.....	6,031	5,798	73,184	23,458	22,822	6,031	49,018	10,389
\$13,000 under \$14,000.....	4,365	4,232	58,851	16,795	16,528	4,365	40,150	8,695
\$14,000 under \$15,000.....	3,931	3,565	57,068	14,358	14,025	3,931	39,576	8,719
\$15,000 under \$20,000.....	7,360	6,727	125,849	25,542	25,043	7,360	92,473	21,585
\$20,000 under \$25,000.....	2,634	2,401	58,535	7,448	7,264	2,634	43,406	10,859
\$25,000 under \$30,000.....	3,416	3,166	115,126	11,929	11,873	3,416	66,138	27,327
\$30,000 under \$40,000.....	844	766	37,199	3,434	3,384	844	46,892	19,626
\$40,000 under \$50,000.....	120	108	14,143	435	385	120	11,401	5,534
\$50,000 under \$60,000.....	36	28	5,159	110	91	36	4,260	2,155
\$60,000 under \$70,000.....	24	22	6,211	97	90	24	5,740	3,703
\$70,000 under \$1,000,000.....	4	2	6,361	33	32	4	5,421	2,884
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	91,558	45,106	319,283	272,320	258,794	2,257	2,294	-
No adjusted gross income.....	4,148	3,227	51,584	12,545	12,144	-	-	-
Under \$1,000.....	42,638	2,066	19,013	63,180	60,007	-	-	-
\$1,000 under \$2,000.....	17,984	1,664	26,682	55,964	47,784	-	-	-
\$2,000 under \$3,000.....	12,085	3,782	30,202	52,471	46,167	(4)	(4)	-
\$3,000 under \$4,000.....	6,497	6,397	22,000	34,391	31,611	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	-	-	-
\$5,000 or more.....	4,714	4,678	37,667	37,629	37,629	273	696	-
Returns under \$5,000.....	237,185	100,585	256,215	567,412	517,125	152,329	196,351	38,751
Returns \$5,000 under \$10,000.....	156,234	136,286	1,094,516	607,964	599,267	151,871	532,326	107,511
Returns \$10,000 or more.....	51,254	48,344	193,239	192,726	192,976	51,276	580,671	152,353
Arkansas								
Grand total.....	484,091	313,572	3,989,578	1,431,567	1,389,222	338,404	964,910	214,916
Taxable returns, total.....	335,643	221,599	1,735,598	939,388	922,745	335,643	961,428	214,916
Under \$1,000.....	14,713	-	12,313	14,713	14,713	14,713	2,231	446
\$1,000 under \$2,000.....	31,639	4,726	54,564	47,069	46,375	36,609	19,574	3,880
\$2,000 under \$3,000.....	42,597	21,674	124,839	96,805	96,420	42,597	50,895	11,123
\$3,000 under \$4,000.....	50,193	30,823	176,431	136,223	133,291	50,193	68,399	13,583
\$4,000 under \$5,000.....	52,562	42,296	234,313	174,441	170,729	52,562	93,312	18,634
\$5,000 under \$6,000.....	34,872	30,139	191,701	120,368	119,251	34,872	96,645	17,931
\$6,000 under \$7,000.....	28,291	26,222	152,941	97,248	96,332	28,291	95,429	19,009
\$7,000 under \$8,000.....	20,272	18,985	121,867	73,657	72,662	20,272	69,869	16,611
\$8,000 under \$9,000.....	15,133	14,931	127,451	55,483	55,079	15,133	75,676	15,357
\$9,000 under \$10,000.....	5,406	7,712	61,377	24,295	23,134	5,406	43,822	10,223
\$10,000 under \$11,000.....	5,805	5,405	61,997	24,415	19,986	5,805	39,452	8,031
\$11,000 under \$12,000.....	3,463	3,599	45,422	13,679	13,421	3,463	27,422	6,211
\$12,000 under \$13,000.....	2,741	2,543	34,254	7,599	9,211	2,741	22,995	4,369
\$13,000 under \$14,000.....	2,146	2,146	25,466	5,453	6,699	2,146	16,674	4,212
\$14,000 under \$15,000.....	1,927	1,722	27,406	7,157	6,951	1,927	20,34	4,422
\$15,000 under \$20,000.....	4,399	4,169	76,394	16,205	15,544	4,399	55,562	12,321
\$20,000 under \$25,000.....	1,719	1,653	37,292	6,961	6,710	1,719	29,425	7,372
\$25,000 under \$50,000.....	2,522	2,369	56,085	9,728	9,214	2,522	69,283	21,361
\$50,000 under \$100,000.....	526	526	34,411	1,967	1,813	526	27,662	11,691
\$100,000 under \$150,000.....	63	60	7,519	212	19	63	6,307	3,107
\$150,000 under \$200,000.....	10	8	1,634	29	27	10	1,443	756
\$200,000 under \$500,000.....	17	13	5,208	54	51	17	3,965	2,053
\$500,000 under \$1,000,000.....	1	1	531	4	4	1	495	245
\$1,000,000 or more.....	3	3	4,789	?	?	3	4,509	2,282
Non-taxable returns, total.....	148,448	91,973	3,254,980	492,179	466,477	3,461	3,472	-
No adjusted gross income.....	4,947	3,314	51,543	12,652	11,441	-	-	-
Under \$1,000.....	62,483	22,632	31,151	128,703	121,051	-	-	-
\$1,000 under \$2,000.....	37,251	22,217	56,503	134,753	125,712	-	-	-
\$2,000 under \$3,000.....	28,615	24,165	71,463	137,207	133,446	-	-	-
\$3,000 under \$4,000.....	11,122	9,923	35,422	56,770	55,126	-	-	-
\$4,000 under \$5,000.....	1,646	1,892	7,478	12,352	12,352	3,461	3,472	-
\$5,000 or more.....	1,824	1,824	1,243	8,733	7,949	-	-	-
Returns under \$5,000.....	343,447	189,668	3,962,657	352,657	318,356	215,726	236,515	46,634
Returns \$5,000 under \$10,000.....	109,665	99,620	742,691	386,089	379,219	107,277	395,682	79,334
Returns \$10,000 or more.....	25,968	24,224	654,164	96,821	91,647	25,903	232,703	58,948

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
California								
Grand total.....	6,186,519	3,667,798	39,615,531	17,514,892	16,845,794	5,167,025	22,843,830	5,281,491
Taxable returns, total.....	5,109,057	3,169,546	37,950,862	14,389,401	14,040,717	5,109,057	22,791,816	5,281,491
Under \$1,000.....	137,084	-	114,844	137,084	137,084	137,084	20,695	4,120
\$1,000 under \$2,000.....	304,943	18,238	580,605	445,954	431,753	394,943	240,726	47,660
\$2,000 under \$3,000.....	371,105	89,205	938,727	617,164	590,699	371,105	425,006	83,294
\$3,000 under \$4,000.....	459,240	159,148	1,614,294	927,738	884,716	459,240	791,188	156,330
\$4,000 under \$5,000.....	490,482	300,817	2,212,505	1,209,308	1,164,977	490,482	1,104,039	220,932
\$5,000 under \$6,000.....	555,555	335,509	3,048,245	1,566,711	1,522,212	555,555	1,550,064	312,818
\$6,000 under \$7,000.....	493,589	268,106	3,212,443	1,590,854	1,562,156	493,589	1,671,608	340,094
\$7,000 under \$8,000.....	468,335	387,761	3,511,790	1,627,422	1,604,927	468,335	1,871,615	382,984
\$8,000 under \$9,000.....	388,660	338,951	3,292,913	1,591,345	1,571,417	388,660	1,876,354	388,592
\$9,000 under \$10,000.....	322,061	291,518	3,052,518	1,154,743	1,146,203	322,061	1,809,268	373,119
\$10,000 under \$11,000.....	243,810	226,431	2,556,281	876,390	864,914	243,810	1,576,066	329,053
\$11,000 under \$12,000.....	182,088	171,001	2,089,461	648,531	639,560	182,088	1,245,341	284,414
\$12,000 under \$13,000.....	136,744	127,581	1,705,672	484,075	476,483	136,744	1,135,143	243,900
\$13,000 under \$14,000.....	94,212	88,770	1,268,915	329,407	321,919	94,212	865,611	188,228
\$14,000 under \$15,000.....	69,822	65,832	954,236	249,736	249,736	69,822	699,410	156,382
\$15,000 under \$20,000.....	161,114	147,200	2,724,752	579,409	562,560	161,114	1,941,931	450,004
\$20,000 under \$25,000.....	54,487	48,378	1,212,335	209,426	191,920	54,487	903,869	229,694
\$25,000 under \$50,000.....	68,076	60,199	2,248,980	257,596	243,365	68,076	1,740,406	533,441
\$50,000 under \$100,000.....	14,550	12,801	949,162	54,232	49,946	14,550	751,059	130,146
\$100,000 under \$150,000.....	1,781	1,525	213,153	6,515	5,732	1,781	165,811	81,475
\$150,000 under \$200,000.....	572	474	95,342	2,069	1,776	572	75,875	39,857
\$200,000 under \$500,000.....	629	518	176,048	1,851	1,639	629	137,430	76,487
\$500,000 under \$1,000,000.....	90	74	59,559	93	256	90	49,354	26,721
\$1,000,000 or more.....	28	21	58,254	88	72	28	59,967	25,546
Nontaxable returns, total.....	1,077,462	498,252	21,666,669	3,125,291	2,805,077	57,968	52,014	-
No adjusted gross income.....	47,366	31,067	169,987	121,940	114,749	-	-	-
Under \$1,000.....	439,318	-	137,378	439,318	439,318	-	-	-
\$1,000 under \$2,000.....	226,483	117,429	333,282	262,894	264,278	11,018	4,015	-
\$2,000 under \$3,000.....	159,146	114,184	394,487	625,247	543,178	16,788	9,627	-
\$3,000 under \$4,000.....	101,535	84,701	346,354	490,194	455,267	13,148	11,432	-
\$4,000 under \$5,000.....	55,039	51,750	249,754	289,153	269,105	9,291	10,644	-
\$5,000 or more.....	43,575	46,148	329,401	309,124	299,821	7,723	16,296	-
Returns under \$5,000.....	2,881,741	249,512	26,795,263	6,157,646	5,724,485	1,903,099	2,617,352	512,336
Returns \$5,000 under \$10,000.....	2,274,291	1,766,244	16,397,997	7,657,488	7,509,221	2,235,283	8,783,882	1,797,607
Returns \$10,000 or more.....	1,030,487	952,042	16,422,271	3,699,744	3,612,988	1,028,543	11,442,596	2,971,548
Colorado								
Grand total.....	651,871	400,136	3,670,279	1,885,184	1,813,925	532,615	2,024,339	456,384
Taxable returns, total.....	527,879	339,157	3,481,329	1,505,563	1,467,793	527,879	2,020,348	456,384
Under \$1,000.....	19,283	-	16,110	19,283	19,283	-	2,950	592
\$1,000 under \$2,000.....	40,334	2,196	59,562	45,196	43,521	40,234	24,962	4,872
\$2,000 under \$3,000.....	42,337	13,212	105,966	71,209	67,656	42,337	49,622	9,416
\$3,000 under \$4,000.....	61,310	24,601	214,186	127,390	121,525	61,310	105,907	21,073
\$4,000 under \$5,000.....	61,517	36,444	276,355	168,890	163,053	61,517	132,170	26,619
\$5,000 under \$6,000.....	67,514	47,543	376,286	210,345	207,475	67,514	186,067	37,870
\$6,000 under \$7,000.....	54,931	46,503	355,436	198,779	196,601	54,931	176,231	34,499
\$7,000 under \$8,000.....	42,915	38,971	321,743	158,796	156,216	42,915	167,951	33,771
\$8,000 under \$9,000.....	36,354	33,684	307,671	137,088	133,166	36,354	171,393	34,538
\$9,000 under \$10,000.....	26,114	23,946	247,722	87,803	86,909	26,114	156,473	32,254
\$10,000 under \$11,000.....	20,008	19,279	210,141	74,946	73,323	20,008	130,386	26,949
\$11,000 under \$12,000.....	14,542	13,564	160,782	50,389	49,594	14,542	109,286	22,085
\$12,000 under \$13,000.....	7,981	7,218	89,289	29,304	28,509	7,981	66,084	14,743
\$13,000 under \$14,000.....	7,265	7,099	97,843	25,898	25,264	7,265	66,649	14,308
\$14,000 under \$15,000.....	4,090	3,857	59,228	14,512	13,878	4,090	41,176	9,023
\$15,000 under \$20,000.....	11,068	10,537	187,094	-	40,919	11,068	133,035	30,155
\$20,000 under \$25,000.....	4,070	3,805	90,546	16,817	16,180	4,070	66,321	16,455
\$25,000 under \$50,000.....	5,184	5,184	189,413	21,842	20,390	5,184	151,016	46,507
\$50,000 under \$100,000.....	1,059	980	69,886	3,930	3,606	1,059	56,776	23,655
\$100,000 under \$150,000.....	131	118	15,519	498	441	131	12,952	6,539
\$150,000 under \$200,000.....	32	29	5,492	122	112	32	4,378	2,272
\$200,000 under \$500,000.....	43	33	11,653	152	130	43	5,363	2,103
\$500,000 under \$1,000,000.....	2	1	4,716	8	3	2	3,775	2,138
\$1,000,000 or more.....	2	1	2,555	3	3	2	2,448	1,223
Nontaxable returns, total.....	123,992	60,979	318,950	379,421	346,132	4,736	3,991	-
No adjusted gross income.....	5,049	3,850	13,888	15,127	14,424	-	-	-
Under \$1,000.....	53,872	5,881	21,198	76,969	71,001	-	-	-
\$1,000 under \$2,000.....	24,995	15,653	35,719	81,931	80,217	-	-	-
\$2,000 under \$3,000.....	10,243	14,140	39,710	65,143	63,143	(4)	(4)	-
\$3,000 under \$4,000.....	13,119	10,942	46,792	67,120	63,969	2,178	1,832	-
\$4,000 under \$5,000.....	6,153	6,153	27,723	39,775	39,374	(4)	(4)	-
\$5,000 or more.....	4,880	4,351	36,386	30,598	30,007	470	1,023	-
Returns under \$5,000.....	343,793	133,881	328,743	780,991	731,163	228,947	317,579	62,572
Returns \$5,000 under \$10,000.....	252,414	194,896	1,634,127	822,752	809,735	228,130	856,806	173,132
Returns \$10,000 or more.....	75,674	72,159	1,207,426	281,401	273,027	75,538	849,894	226,680

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Connecticut								
Grand total.....	1,007,534	282,820	76,536,792	2,768,094	2,637,173	879,199	3,797,714	947,092
Taxable returns, total.....	874,081	534,194	6,347,894	2,416,781	2,333,170	874,081	3,992,458	947,192
Under \$1,000.....	26,491	-	21,692	26,491	26,491	26,491	3,599	74
\$1,000 under \$2,000.....	61,335	-	93,122	61,335	61,335	61,335	39,876	8,871
\$2,000 under \$3,000.....	70,309	11,201	177,879	109,113	96,876	70,309	90,397	17,749
\$3,000 under \$4,000.....	84,857	23,289	294,883	156,493	141,818	84,857	161,401	31,826
\$4,000 under \$5,000.....	91,167	41,789	411,448	211,448	197,644	91,167	225,295	45,845
\$5,000 under \$6,000.....	103,197	69,223	567,414	318,755	306,871	103,197	231,579	52,715
\$6,000 under \$7,000.....	85,483	48,134	564,253	283,300	278,973	85,483	306,723	62,655
\$7,000 under \$8,000.....	75,000	39,330	76,000	301,089	297,142	75,000	365,494	74,710
\$8,000 under \$9,000.....	67,104	59,440	568,525	232,622	228,206	67,104	338,799	69,820
\$9,000 under \$10,000.....	47,142	44,113	466,743	166,675	163,354	47,142	285,498	59,771
\$10,000 under \$11,000.....	39,169	36,494	409,700	139,393	137,697	39,169	265,736	55,605
\$11,000 under \$12,000.....	29,847	24,389	297,131	89,088	86,257	29,847	234,363	43,404
\$12,000 under \$13,000.....	17,609	16,451	219,557	61,293	60,395	17,609	155,953	33,112
\$13,000 under \$14,000.....	10,754	10,177	144,900	37,789	37,213	10,754	101,694	21,990
\$14,000 under \$15,000.....	8,314	8,407	127,346	32,367	31,214	8,314	90,920	19,894
\$15,000 under \$20,000.....	22,207	20,376	377,259	85,564	82,376	22,207	272,798	63,222
\$20,000 under \$25,000.....	9,458	9,915	211,384	55,575	54,117	9,458	160,583	40,279
\$25,000 under \$50,000.....	12,979	11,914	437,281	51,212	48,731	12,979	348,790	106,771
\$50,000 under \$100,000.....	2,944	2,644	119,848	13,642	13,552	2,944	159,033	66,388
\$100,000 under \$150,000.....	458	387	55,127	1,504	1,504	458	45,537	23,001
\$150,000 under \$200,000.....	141	115	24,020	505	438	141	19,436	10,534
\$200,000 under \$500,000.....	155	127	44,211	552	462	155	35,387	20,499
\$500,000 under \$1,000,000.....	21	17	13,182	90	79	21	9,191	5,658
\$1,000,000 or more.....	10	8	16,894	44	44	10	15,241	8,021
Non-taxable returns, total.....	133,453	48,626	318,898	351,313	304,003	5,118	5,256	-
No adjusted gross income.....	2,308	1,497	34,761	5,983	5,677	-	-	-
Under \$1,000.....	70,814	6,244	32,315	98,065	89,492	-	-	-
\$1,000 under \$2,000.....	23,969	13,007	33,691	73,187	56,578	-	-	-
\$2,000 under \$3,000.....	17,839	13,008	43,744	65,066	49,352	-	-	-
\$3,000 under \$4,000.....	9,432	6,971	36,531	45,102	42,102	5,118	5,256	-
\$4,000 under \$5,000.....	6,339	2,238	29,434	43,148	42,141	-	-	-
\$5,000 or more.....	2,702	2,661	28,874	20,311	20,160	-	-	-
Returns under \$5,000.....	465,510	123,736	3,124,184	899,913	811,394	339,704	527,633	134,343
Returns \$5,000 under \$10,000.....	391,177	318,519	2,792,514	1,321,571	1,294,060	388,762	1,357,471	324,971
Returns \$10,000 or more.....	150,847	140,565	2,580,094	531,719	515,719	150,733	1,881,705	518,078
Florida								
Grand total.....	1,685,127	1,020,370	78,480,446	4,897,051	4,635,882	1,247,330	4,318,026	1,001,696
Taxable returns, total.....	1,228,342	785,749	77,62,829	3,511,731	3,400,956	1,228,342	4,303,472	1,001,696
Under \$1,000.....	39,865	-	32,891	39,865	39,865	39,865	5,620	1,120
\$1,000 under \$2,000.....	106,588	11,275	162,290	131,078	127,064	106,588	59,948	11,784
\$2,000 under \$3,000.....	141,389	42,193	361,288	275,317	264,619	141,389	131,281	27,133
\$3,000 under \$4,000.....	160,680	84,888	567,123	388,193	368,700	160,680	231,909	44,764
\$4,000 under \$5,000.....	163,232	106,593	734,558	474,412	457,987	163,232	308,137	60,812
\$5,000 under \$6,000.....	151,877	117,910	832,329	508,111	499,392	151,877	367,685	73,347
\$6,000 under \$7,000.....	109,477	89,764	728,418	390,171	379,425	109,477	339,312	68,035
\$7,000 under \$8,000.....	83,854	76,693	627,691	307,861	302,521	83,854	320,778	64,488
\$8,000 under \$9,000.....	71,894	65,871	609,771	267,949	260,133	71,894	342,606	66,820
\$9,000 under \$10,000.....	42,202	39,425	400,552	153,261	151,117	42,202	241,913	49,683
\$10,000 under \$11,000.....	37,164	35,275	389,013	134,799	131,757	37,164	242,669	50,173
\$11,000 under \$12,000.....	25,333	23,460	290,812	87,327	84,106	25,333	191,221	40,255
\$12,000 under \$13,000.....	17,420	16,232	217,428	64,687	62,645	17,420	143,242	30,453
\$13,000 under \$14,000.....	12,315	11,092	161,878	47,443	41,555	12,315	112,209	24,546
\$14,000 under \$15,000.....	9,434	8,362	137,181	39,520	38,127	9,434	96,403	21,312
\$15,000 under \$20,000.....	25,693	23,670	438,226	97,686	91,690	25,693	339,245	70,994
\$20,000 under \$25,000.....	10,845	9,753	240,728	42,549	40,150	10,845	176,529	44,265
\$25,000 under \$50,000.....	15,150	13,852	500,336	57,414	52,746	15,150	391,924	118,223
\$50,000 under \$100,000.....	3,217	2,823	205,967	14,465	11,321	3,217	169,352	70,498
\$100,000 under \$150,000.....	367	317	43,675	1,371	1,311	367	39,170	17,278
\$150,000 under \$200,000.....	109	109	21,407	470	400	125	17,019	8,824
\$200,000 under \$500,000.....	127	106	36,079	433	351	127	29,194	15,767
\$500,000 under \$1,000,000.....	28	27	18,815	115	102	28	15,346	8,338
\$1,000,000 or more.....	10	9	20,783	34	23	10	17,660	10,687
Non-taxable returns, total.....	456,785	234,621	3,717,617	1,385,320	1,234,926	18,988	14,554	-
No adjusted gross income.....	10,849	9,811	362,455	41,296	37,339	-	-	-
Under \$1,000.....	163,614	32,723	70,676	260,915	234,057	-	-	-
\$1,000 under \$2,000.....	114,276	63,658	168,555	327,040	268,273	2,458	507	-
\$2,000 under \$3,000.....	74,070	57,356	183,034	300,720	265,015	4,844	2,228	-
\$3,000 under \$4,000.....	55,026	44,290	189,239	246,162	246,162	7,260	5,682	-
\$4,000 under \$5,000.....	23,717	18,847	103,188	146,069	134,473	(4)	(4)	-
\$5,000 or more.....	9,233	7,836	65,280	86,396	89,607	1,234	3,134	-
Returns under \$5,000.....	1,059,602	477,704	32,510,487	2,640,289	2,443,554	629,854	755,315	145,613
Returns \$5,000 under \$10,000.....	447,801	312,292	2,678,151	1,639,381	1,604,365	446,365	1,614,391	324,373
Returns \$10,000 or more.....	157,784	145,854	2,738,667	578,611	552,947	157,161	1,948,320	531,710

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age and blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Georgia								
Grand total.....	1,996,984	655,097	35,315,601	3,242,957	3,156,130	822,501	2,730,241	616,357
Taxable returns, total.....	818,252	322,192	4,911,738	4,354,155	2,311,648	818,252	2,727,217	616,357
Under \$1,000.....	25,905	-	17,129	20,905	25,905	20,905	2,672	575
\$1,000 under \$2,000.....	76,947	9,436	113,179	36,653	36,369	74,667	41,112	8,211
\$2,000 under \$3,000.....	112,135	44,507	286,281	214,447	208,869	112,135	118,812	23,603
\$3,000 under \$4,000.....	107,859	54,223	375,944	274,310	269,234	107,859	156,820	31,260
\$4,000 under \$5,000.....	106,029	63,275	475,051	335,584	333,671	106,029	194,829	39,169
\$5,000 under \$6,000.....	90,362	72,135	495,311	315,525	311,113	90,362	223,950	45,106
\$6,000 under \$7,000.....	83,624	67,078	540,456	274,772	255,543	83,624	280,799	56,916
\$7,000 under \$8,000.....	52,582	51,769	435,926	210,111	207,169	52,582	241,930	49,001
\$8,000 under \$9,000.....	38,244	35,763	327,448	137,262	135,589	38,244	190,486	39,125
\$9,000 under \$10,000.....	31,857	30,299	300,593	109,780	106,240	31,857	181,662	37,271
\$10,000 under \$11,000.....	23,722	22,867	248,126	85,508	84,794	23,722	157,918	32,713
\$11,000 under \$12,000.....	14,888	13,527	170,564	53,668	52,543	14,888	112,678	23,760
\$12,000 under \$13,000.....	10,139	9,734	128,707	39,014	37,684	10,139	85,446	18,238
\$13,000 under \$14,000.....	6,629	6,308	116,551	30,781	30,280	6,629	79,428	17,258
\$14,000 under \$15,000.....	5,460	5,210	78,795	20,127	19,596	5,460	53,886	11,867
\$15,000 under \$20,000.....	15,111	14,148	255,798	57,174	55,424	15,111	183,789	42,407
\$20,000 under \$25,000.....	6,443	5,984	143,319	24,841	23,775	6,443	105,343	26,320
\$25,000 under \$50,000.....	7,512	6,814	256,754	29,675	28,754	7,512	159,286	61,156
\$50,000 under \$100,000.....	1,572	1,440	102,176	6,227	5,346	1,572	81,761	33,569
\$100,000 under \$150,000.....	177	158	21,344	676	612	177	16,417	8,168
\$150,000 under \$200,000.....	54	41	9,257	179	150	54	7,464	4,117
\$200,000 under \$500,000.....	35	29	8,818	120	100	35	7,380	4,174
\$500,000 under \$1,000,000.....	2	2	1,312	9	7	2	1,164	812
\$1,000,000 or more.....	2	1	3,799	7	7	2	2,927	1,561
Non-taxable returns, total.....	278,732	132,905	2,603,863	888,802	844,482	4,249	3,024	-
Not adjusted gross income.....	9,547	6,338	32,282	24,629	23,065	-	-	-
Under \$1,000.....	110,866	23,258	50,246	187,398	174,638	-	-	-
\$1,000 under \$2,000.....	70,020	39,694	119,343	217,987	201,339	-	-	-
\$2,000 under \$3,000.....	45,159	31,146	111,157	205,130	197,759	-	-	-
\$3,000 under \$4,000.....	25,542	21,856	98,623	166,480	162,368	-	-	-
\$4,000 under \$5,000.....	10,124	7,897	45,069	59,356	57,871	4,249	3,024	-
\$5,000 or more.....	4,469	3,976	27,157	29,819	29,222	-	-	-
Returns under \$5,000.....	695,909	310,428	3,164,754	1,802,082	1,741,808	425,194	516,220	102,818
Returns \$5,000 under \$10,000.....	306,880	260,752	2,142,535	1,092,313	1,073,947	303,259	1,119,395	227,419
Returns \$10,000 or more.....	94,195	89,917	1,548,312	348,562	340,375	94,048	1,094,626	286,120
Hawaii								
Grand total.....	243,305	129,917	3,132,945	692,727	679,227	203,732	738,970	166,540
Taxable returns, total.....	202,123	114,640	1,273,329	582,097	577,952	202,123	738,214	166,540
Under \$1,000.....	8,657	-	7,238	8,657	8,657	8,657	1,312	270
\$1,000 under \$2,000.....	24,660	1,385	35,131	26,728	26,728	24,660	15,239	3,051
\$2,000 under \$3,000.....	15,132	3,532	45,198	26,425	25,843	14,185	24,338	4,931
\$3,000 under \$4,000.....	26,123	8,962	85,296	54,292	53,606	26,723	50,823	10,091
\$4,000 under \$5,000.....	16,113	3,490	84,476	50,380	49,687	18,913	43,371	8,717
\$5,000 under \$6,000.....	20,208	14,577	109,754	70,195	69,693	20,208	56,489	10,334
\$6,000 under \$7,000.....	16,556	13,907	108,148	67,846	67,846	16,556	52,223	10,619
\$7,000 under \$8,000.....	14,101	12,840	105,968	59,816	59,816	14,111	55,424	11,320
\$8,000 under \$9,000.....	14,481	13,114	126,032	59,923	59,923	14,981	70,367	14,595
\$9,000 under \$10,000.....	9,571	9,571	91,253	39,478	39,378	9,571	54,398	11,212
\$10,000 under \$11,000.....	7,810	7,612	81,884	32,497	32,384	7,810	49,350	10,271
\$11,000 under \$12,000.....	5,169	5,084	59,386	20,483	20,251	5,169	38,485	8,094
\$12,000 under \$13,000.....	3,713	3,581	46,447	15,524	15,524	3,713	30,343	6,049
\$13,000 under \$14,000.....	2,559	2,609	33,363	10,296	10,296	2,559	22,481	4,853
\$14,000 under \$15,000.....	1,256	1,260	36,877	6,562	6,529	1,256	18,317	4,141
\$15,000 under \$20,000.....	4,666	4,460	80,019	17,413	17,321	4,666	57,600	13,379
\$20,000 under \$25,000.....	1,426	1,307	31,534	5,437	5,341	1,426	22,449	5,538
\$25,000 under \$50,000.....	2,033	1,724	68,003	7,860	7,621	2,033	52,018	15,930
\$50,000 under \$100,000.....	316	286	20,129	1,321	1,256	316	15,171	6,277
\$100,000 under \$150,000.....	39	33	4,473	133	117	39	3,429	1,599
\$150,000 under \$200,000.....	14	12	2,411	81	43	14	1,856	951
\$200,000 under \$500,000.....	16	12	4,725	57	45	16	3,354	1,856
\$500,000 under \$1,000,000.....	3	3	2,447	10	10	3	2,329	1,157
\$1,000,000 or more.....	1	1	2,038	8	8	1	1,865	945
Non-taxable returns, total.....	41,682	15,277	3,555,616	110,630	101,275	(*)	(*)	-
Not adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Under \$1,000.....	23,111	(*)	9,900	29,148	27,272	-	-	-
\$1,000 under \$2,000.....	7,772	4,526	10,636	23,796	23,371	-	-	-
\$2,000 under \$3,000.....	4,345	3,261	10,603	19,263	19,263	-	-	-
\$3,000 under \$4,000.....	6,263	5,280	25,194	36,361	34,585	(*)	(*)	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	137,767	37,128	1,271,636	271,636	260,746	98,711	135,701	27,060
Returns \$5,000 under \$10,000.....	76,401	64,421	547,377	302,279	301,085	75,417	282,935	58,080
Returns \$10,000 or more.....	29,637	29,308	465,599	118,812	117,346	29,604	320,334	81,400

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (<i>Thousands of dollars</i>)	Total exemptions	Exemptions other than blindness	Taxable income		Income tax after credits (<i>Thousands of dollars</i>)
						Number of returns	Amount (<i>Thousands of dollars</i>)	
Idaho								
Grand total.....	217,343	138,942	\$1,306,894	682,737	636,872	166,552	\$11,774	1,07,971
Taxable returns, total.....	163,111	107,662	\$97,417	48,369	473,956	163,111	\$8,776	1,07,971
Under \$1,000.....	4,958	-	4,958	4,958	4,958	4,958	257	172
\$1,000 under \$2,000.....	23,767	2,137	34,714	27,735	26,347	23,767	14,334	2,865
\$2,000 under \$3,000.....	17,444	4,456	42,456	28,881	27,664	17,664	20,276	4,628
\$3,000 under \$4,000.....	19,426	11,719	67,816	47,909	45,143	19,426	24,897	5,785
\$4,000 under \$5,000.....	17,587	13,687	79,995	58,544	56,665	17,587	35,099	6,827
\$5,000 under \$6,000.....	18,686	15,820	81,411	70,345	69,452	18,686	45,895	7,284
\$6,000 under \$7,000.....	14,271	13,479	62,916	54,121	54,121	14,271	46,396	9,236
\$7,000 under \$8,000.....	10,944	10,944	77,274	61,314	61,314	10,944	34,655	7,915
\$8,000 under \$9,000.....	13,787	13,787	111,212	58,382	58,090	13,787	45,286	13,273
\$9,000 under \$10,000.....	7,731	7,631	72,812	33,001	32,802	7,731	42,358	8,552
\$10,000 under \$11,000.....	4,350	4,127	45,906	16,773	16,113	4,350	25,466	5,830
\$11,000 under \$12,000.....	3,124	3,124	33,909	13,359	13,144	3,124	25,102	5,256
\$12,000 under \$13,000.....	1,540	1,540	23,775	7,164	7,103	1,540	15,465	3,253
\$13,000 under \$14,000.....	1,151	1,151	15,211	4,444	4,444	1,151	10,664	2,113
\$14,000 under \$15,000.....	720	720	11,341	3,066	2,981	720	8,761	1,861
\$15,000 under \$20,000.....	2,462	1,964	34,797	8,249	7,933	2,462	25,208	5,585
\$20,000 under \$25,000.....	442	782	18,800	2,998	2,777	442	14,535	3,571
\$25,000 under \$30,000.....	1,023	959	35,211	4,763	4,335	1,023	28,746	8,987
\$30,000 under \$40,000.....	114	103	6,897	426	402	114	5,703	2,198
\$40,000 under \$100,000.....	18	16	2,119	70	69	18	1,836	890
\$150,000 under \$200,000.....	2	1	328	8	6	2	214	125
\$200,000 under \$500,000.....	2	2	863	12	12	2	706	407
\$500,000 under \$1,000,000.....	1	1	586	5	4	1	374	273
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	54,232	31,344	\$79,977	176,338	162,922	3,441	3,998	-
No adjusted gross income.....	3,788	(4)	\$10,299	13,861	12,863	-	-	-
Under \$1,000.....	22,500	3,686	9,725	31,753	27,278	-	-	-
\$1,000 under \$2,000.....	2,844	5,773	26,841	21,474	21,474	-	-	-
\$2,000 under \$3,000.....	7,451	7,451	16,630	37,031	35,659	-	-	-
\$3,000 under \$4,000.....	(4)	(4)	36,697	36,348	37,127	3,441	3,998	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	1,820	1,820	12,375	12,044	12,044	-	-	-
Returns under \$5,000.....	135,187	62,869	\$296,495	332,211	311,056	25,354	101,758	19,677
Returns \$5,000 under \$10,000.....	66,371	61,227	274,262	267,206	264,413	65,473	242,056	49,760
Returns \$10,000 or more.....	15,785	14,852	236,237	62,610	60,619	15,720	166,966	40,534
Illinois								
Grand total.....	3,180,563	2,173,333	\$23,425,241	10,643,765	10,154,066	3,287,219	14,109,680	3,305,863
Taxable returns, total.....	3,180,111	2,173,611	\$22,544,395	8,595,287	8,595,287	3,180,111	14,088,033	3,305,863
Under \$1,000.....	87,154	-	72,847	87,154	87,154	87,154	13,091	2,615
\$1,000 under \$2,000.....	225,591	9,947	336,183	269,678	248,080	225,591	140,236	27,857
\$2,000 under \$3,000.....	258,735	50,767	652,737	403,269	374,530	258,735	204,905	66,172
\$3,000 under \$4,000.....	283,041	90,590	985,066	559,445	524,173	283,041	227,546	103,262
\$4,000 under \$5,000.....	339,187	160,783	1,616,642	862,847	814,531	339,187	876,871	176,820
\$5,000 under \$6,000.....	383,927	220,408	2,137,107	1,079,514	1,045,196	389,027	1,187,140	242,661
\$6,000 under \$7,000.....	344,525	269,560	2,239,318	1,152,068	1,128,368	344,525	1,200,392	244,064
\$7,000 under \$8,000.....	280,996	235,284	2,136,285	1,036,276	989,513	280,996	1,188,860	244,386
\$8,000 under \$9,000.....	299,093	208,675	1,457,976	826,089	811,318	229,093	1,136,093	238,174
\$9,000 under \$10,000.....	187,358	172,134	1,775,113	683,907	676,798	127,358	1,105,217	230,160
\$10,000 under \$11,000.....	145,850	137,399	1,527,644	523,699	516,938	145,850	899,562	207,336
\$11,000 under \$12,000.....	99,189	93,139	1,135,150	354,472	348,374	99,089	762,762	161,807
\$12,000 under \$13,000.....	66,762	63,132	632,119	232,705	227,977	66,762	577,033	124,315
\$13,000 under \$14,000.....	45,922	42,944	418,347	159,673	155,972	45,922	436,612	95,439
\$14,000 under \$15,000.....	31,863	29,347	446,366	111,305	107,756	30,863	318,432	70,561
\$15,000 under \$20,000.....	67,436	64,250	1,167,703	297,721	290,036	68,436	855,119	195,543
\$20,000 under \$25,000.....	28,102	25,621	620,507	106,156	100,240	28,002	477,602	121,611
\$25,000 under \$30,000.....	37,895	35,376	1,221,859	150,570	141,591	38,895	1,036,059	321,495
\$30,000 under \$40,000.....	11,000	9,200	660,154	35,380	35,312	10,000	596,627	236,725
\$40,000 under \$100,000.....	1,567	1,334	168,397	6,459	6,316	1,267	122,703	62,861
\$150,000 under \$200,000.....	54	353	68,978	1,424	1,208	404	97,115	31,521
\$200,000 under \$500,000.....	42	352	111,175	1,432	1,211	412	94,172	33,882
\$500,000 under \$1,000,000.....	54	45	35,897	221	125	54	29,046	17,336
\$1,000,000 or more.....	22	20	58,955	93	75	28	53,012	29,320
Non-taxable returns, total.....	626,452	254,282	\$380,847	1,780,255	1,558,779	27,008	21,647	-
No adjusted gross income.....	19,855	10,756	\$60,123	49,928	43,208	-	-	-
Under \$1,000.....	312,421	48,113	136,322	422,641	422,227	(4)	(4)	-
\$1,000 under \$2,000.....	134,711	70,484	193,466	403,090	315,475	6,707	1,888	-
\$2,000 under \$3,000.....	72,725	51,223	177,079	302,912	259,354	8,689	5,165	-
\$3,000 under \$4,000.....	43,114	33,165	149,622	223,802	209,847	6,141	6,326	-
\$4,000 under \$5,000.....	17,229	16,676	86,532	120,134	114,832	3,976	3,994	-
\$5,000 or more.....	24,804	21,965	156,397	197,747	193,536	1,746	4,463	-
Returns under \$5,000.....	1,815,622	563,709	\$4,358,528	3,755,991	3,413,411	1,239,580	1,999,675	375,426
Returns \$5,000 under \$10,000.....	1,454,761	1,127,929	10,342,951	4,942,664	4,362,757	1,432,739	5,862,612	1,199,445
Returns \$10,000 or more.....	536,186	502,655	8,733,771	1,945,220	1,392,598	535,500	6,367,393	1,730,992

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Indiana								
Grand total.....	1,591,800	794,624	38,665,277	4,698,631	4,490,013	1,284,603	4,971,506	1,110,820
Taxable returns, total.....	1,270,841	847,820	8,226,627	3,735,728	3,648,290	1,270,841	4,961,171	1,110,820
Under \$1,000.....	37,564	6,793	31,403	37,569	37,569	37,569	5,570	1,116
\$1,000 under \$2,000.....	96,259	18,350	146,950	115,262	110,502	96,259	13,205	25,213
\$2,000 under \$3,000.....	113,176	38,350	281,289	203,168	189,102	113,176	127,504	25,213
\$3,000 under \$4,000.....	135,479	68,967	476,456	344,686	289,002	135,479	231,339	45,946
\$4,000 under \$5,000.....	141,022	84,769	637,863	391,382	377,706	141,022	323,421	64,926
\$5,000 under \$6,000.....	156,038	113,815	857,674	503,270	491,636	156,038	443,917	89,463
\$6,000 under \$7,000.....	147,260	125,956	950,325	552,767	547,863	147,260	500,626	101,268
\$7,000 under \$8,000.....	117,873	85,327	881,420	427,917	423,436	117,873	504,784	102,472
\$8,000 under \$9,000.....	98,626	91,124	833,600	374,725	370,858	98,626	501,321	103,135
\$9,000 under \$10,000.....	61,284	54,467	578,921	222,726	220,446	61,284	372,143	77,671
\$10,000 under \$11,000.....	45,806	43,977	479,499	166,399	163,947	45,806	318,366	66,541
\$11,000 under \$12,000.....	32,498	31,741	372,716	118,911	117,623	32,498	256,276	54,142
\$12,000 under \$13,000.....	21,011	20,220	261,309	73,555	72,336	21,011	185,443	39,643
\$13,000 under \$14,000.....	13,166	12,638	177,108	45,226	45,269	13,166	128,492	28,115
\$14,000 under \$15,000.....	4,519	9,092	137,804	33,038	32,282	9,519	101,689	22,618
\$15,000 under \$20,000.....	22,813	21,728	388,333	83,175	81,072	22,813	295,133	68,951
\$20,000 under \$25,000.....	8,838	8,246	196,519	32,422	31,321	8,838	154,580	39,432
\$25,000 under \$50,000.....	9,798	9,085	324,659	38,547	36,698	9,798	267,450	62,856
\$50,000 under \$100,000.....	2,114	1,992	126,495	8,584	7,956	2,114	116,088	28,418
\$100,000 under \$150,000.....	240	218	28,590	714	796	240	24,266	12,516
\$150,000 under \$200,000.....	72	64	12,423	261	228	72	10,502	5,733
\$200,000 under \$500,000.....	67	56	18,793	235	201	67	15,536	9,136
\$500,000 under \$1,000,000.....	10	9	6,709	37	24	10	5,730	3,239
\$1,000,000 or more.....	7	6	12,755	24	18	7	9,948	5,585
Nontaxable returns, total.....	320,959	146,804	24,846,650	962,903	841,723	13,762	10,335	-
No adjusted gross income.....	8,644	4,996	219,691	24,733	21,950	-	-	-
Under \$1,000.....	153,299	28,196	66,219	253,776	217,602	(4)	(4)	-
\$1,000 under \$2,000.....	73,812	46,556	107,812	239,773	188,809	6,289	1,291	-
\$2,000 under \$3,000.....	41,196	28,103	101,929	179,373	154,066	6,138	4,023	-
\$3,000 under \$4,000.....	24,974	21,695	85,525	135,003	129,659	(4)	(4)	-
\$4,000 under \$5,000.....	10,133	5,536	45,222	66,202	65,801	-	-	-
\$5,000 or more.....	7,991	7,722	51,120	66,431	63,762	1,137	3,479	-
Returns under \$5,000.....	835,861	338,151	3,257,592	1,450,897	1,791,862	536,428	755,707	149,411
Returns \$5,000 under \$10,000.....	988,937	4,157,721	2,145,051	2,118,079	2,118,079	382,182	474,009	474,009
Returns \$10,000 or more.....	166,792	159,128	2,554,967	602,724	590,074	185,993	1,889,691	487,400
Iowa								
Grand total.....	947,277	591,740	24,511,567	2,833,846	2,668,569	716,861	2,351,834	507,957
Taxable returns, total.....	695,682	453,524	4,122,545	2,004,600	1,937,063	695,682	2,339,519	507,957
Under \$1,000.....	22,101	-	18,530	22,101	22,101	22,101	3,249	641
\$1,000 under \$2,000.....	68,344	5,601	106,594	79,638	75,843	68,344	40,419	7,976
\$2,000 under \$3,000.....	73,902	21,937	183,417	120,919	112,532	73,902	86,550	16,737
\$3,000 under \$4,000.....	76,401	36,708	262,226	167,284	156,688	76,401	126,632	24,349
\$4,000 under \$5,000.....	87,705	62,858	395,576	267,527	247,258	87,705	183,659	35,903
\$5,000 under \$6,000.....	91,314	76,410	502,572	294,328	285,884	91,314	255,411	50,625
\$6,000 under \$7,000.....	82,231	75,109	531,871	316,430	311,426	82,231	258,956	50,725
\$7,000 under \$8,000.....	63,713	57,738	475,315	245,071	239,196	63,713	256,460	50,995
\$8,000 under \$9,000.....	40,707	38,714	346,144	155,977	154,482	40,707	201,425	40,271
\$9,000 under \$10,000.....	20,338	20,138	192,924	131,946	122,903	20,338	121,286	24,467
\$10,000 under \$11,000.....	19,196	18,043	200,785	72,264	70,789	19,196	128,500	26,439
\$11,000 under \$12,000.....	12,892	12,647	147,801	49,997	48,950	12,892	96,199	19,907
\$12,000 under \$13,000.....	7,560	7,217	93,927	25,610	25,612	7,560	65,010	13,798
\$13,000 under \$14,000.....	5,258	5,017	70,958	19,152	18,536	5,258	49,898	10,684
\$14,000 under \$15,000.....	4,192	4,055	60,672	16,132	15,477	4,192	43,098	9,391
\$15,000 under \$20,000.....	10,418	9,794	177,156	40,441	38,892	10,418	131,131	29,949
\$20,000 under \$25,000.....	4,026	3,766	127,664	15,705	14,534	4,026	68,371	17,084
\$25,000 under \$50,000.....	5,820	5,430	195,241	23,973	22,220	5,820	157,017	48,174
\$50,000 under \$100,000.....	895	840	58,249	3,723	3,421	895	44,184	20,706
\$100,000 under \$150,000.....	84	81	10,230	286	255	84	8,727	4,523
\$150,000 under \$200,000.....	23	21	3,750	76	67	23	2,991	1,520
\$200,000 under \$500,000.....	16	12	4,521	49	47	16	3,688	2,213
\$500,000 under \$1,000,000.....	3	3	1,883	1	1	3	1,784	880
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	251,595	138,216	23,849,022	829,246	731,506	21,179	12,315	-
No adjusted gross income.....	10,849	6,789	214,644	31,421	29,920	-	-	-
Under \$1,000.....	97,569	26,622	45,853	192,475	152,094	(4)	(4)	-
\$1,000 under \$2,000.....	63,787	39,758	62,373	213,434	168,494	2,699	742	-
\$2,000 under \$3,000.....	40,434	31,664	98,997	175,526	159,523	8,231	5,356	-
\$3,000 under \$4,000.....	21,140	19,429	73,731	114,244	108,510	4,405	2,001	-
\$4,000 under \$5,000.....	9,429	8,928	45,466	64,466	62,768	2,805	1,928	-
\$5,000 or more.....	7,858	7,126	47,652	57,721	57,087	2,138	2,237	-
Returns under \$5,000.....	577,749	255,534	3,301,723	1,421,987	1,288,839	346,053	450,597	85,606
Returns \$5,000 under \$10,000.....	306,090	269,050	2,095,424	1,142,935	1,120,471	300,406	1,095,677	217,083
Returns \$10,000 or more.....	70,438	66,566	1,114,350	268,566	259,259	70,402	805,660	205,268

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemption (Thousands of dollars)	Exemption other than age or blindness (Thousands of dollars)	Taxable income		Income tax and credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Kansas								
Grand total.....	766,554	489,638	3,809,662	2,263,814	2,139,789	567,521	2,031,912	449,553
Taxable returns, total.....	559,260	392,869	3,548,152	1,682,298	1,630,541	559,260	2,026,399	449,553
Under \$1,000.....	22,944	-	19,326	22,944	22,944	22,944	3,529	703
\$1,000 under \$2,000.....	47,782	3,697	70,317	54,132	52,086	47,782	28,897	5,714
\$2,000 under \$3,000.....	49,761	126,001	126,228	94,602	87,264	49,761	53,441	10,413
\$3,000 under \$4,000.....	58,277	35,140	203,522	147,987	141,925	58,277	87,686	17,167
\$4,000 under \$5,000.....	63,587	44,446	283,734	195,071	188,484	63,587	127,428	25,261
\$5,000 under \$6,000.....	67,724	57,420	370,697	238,196	232,238	67,724	173,112	34,212
\$6,000 under \$7,000.....	71,532	66,037	362,553	262,461	256,254	71,532	234,657	46,562
\$7,000 under \$8,000.....	50,249	48,423	372,748	192,822	188,113	50,249	195,184	38,615
\$8,000 under \$9,000.....	27,690	27,690	235,768	96,310	94,422	27,690	140,997	28,998
\$9,000 under \$10,000.....	26,554	24,770	253,699	105,226	103,341	26,554	155,192	31,744
\$10,000 under \$11,000.....	18,698	18,011	195,866	72,215	70,916	18,698	121,947	25,065
\$11,000 under \$12,000.....	13,592	13,134	156,213	48,979	47,998	13,592	103,775	21,542
\$12,000 under \$13,000.....	9,144	8,754	113,964	33,141	32,029	9,144	78,318	16,436
\$13,000 under \$14,000.....	6,212	5,821	83,660	22,782	22,433	6,212	58,368	12,455
\$14,000 under \$15,000.....	5,145	4,853	74,339	18,501	17,886	5,145	51,963	11,242
\$15,000 under \$20,000.....	9,862	9,275	167,969	36,388	35,179	9,862	123,764	28,321
\$20,000 under \$25,000.....	4,355	4,027	97,442	16,861	16,021	4,355	76,642	18,387
\$25,000 under \$50,000.....	5,074	4,630	171,625	19,290	18,043	5,074	139,913	43,186
\$50,000 under \$100,000.....	905	833	38,520	3,558	3,251	905	49,255	20,567
\$100,000 under \$150,000.....	111	102	13,165	622	397	111	11,113	5,464
\$150,000 under \$200,000.....	31	27	5,591	134	100	31	4,413	2,319
\$200,000 under \$500,000.....	24	19	6,553	76	68	24	5,072	2,956
\$500,000 under \$1,000,000.....	6	4	3,761	16	12	6	2,709	1,507
\$1,000,000 or more.....	1	1	1,192	4	2	1	1,084	536
Non-taxable returns, total.....	187,294	96,769	326,510	581,516	509,248	8,261	5,513	-
No adjusted gross income.....	7,751	4,459	20,131	20,198	17,183	-	-	-
Under \$1,000.....	82,228	17,990	36,739	139,963	116,837	-	-	-
\$1,000 under \$2,000.....	40,449	24,545	58,228	124,412	100,247	(4)	(4)	-
\$2,000 under \$3,000.....	27,545	23,062	69,002	123,775	109,392	-	-	-
\$3,000 under \$4,000.....	19,242	16,868	66,427	101,759	96,603	2,491	1,265	-
\$4,000 under \$5,000.....	5,769	5,967	29,700	37,231	35,815	1,011	849	-
\$5,000 or more.....	4,311	4,278	25,545	35,178	33,171	-	1,420	-
Returns under \$5,000.....	425,335	194,775	939,092	1,062,074	968,150	250,036	305,084	59,258
Returns \$5,000 under \$10,000.....	247,286	225,301	1,738,363	907,661	896,769	244,254	899,769	179,931
Returns \$10,000 or more.....	73,663	69,562	1,131,246	272,679	263,995	73,231	827,059	210,364
Kentucky								
Grand total.....	873,413	529,747	3,950,674	2,547,484	2,450,420	633,637	2,037,640	450,528
Taxable returns, total.....	628,866	403,997	3,617,140	1,777,667	1,738,485	628,866	2,034,282	450,528
Under \$1,000.....	17,990	-	14,826	17,790	17,790	17,790	2,522	504
\$1,000 under \$2,000.....	61,783	6,800	91,819	76,021	73,345	61,783	35,916	7,111
\$2,000 under \$3,000.....	76,417	29,392	192,389	148,174	143,116	76,417	79,129	15,631
\$3,000 under \$4,000.....	76,220	43,708	267,727	205,278	199,726	76,220	108,697	21,781
\$4,000 under \$5,000.....	89,412	55,499	400,507	254,923	250,150	89,412	193,540	38,690
\$5,000 under \$6,000.....	84,393	68,149	463,416	280,355	273,623	84,393	229,661	45,855
\$6,000 under \$7,000.....	60,591	52,176	394,622	222,585	220,889	60,591	201,928	40,783
\$7,000 under \$8,000.....	49,867	45,476	370,866	171,892	170,404	49,867	213,453	43,388
\$8,000 under \$9,000.....	32,593	28,600	277,088	117,777	115,169	32,593	165,343	33,723
\$9,000 under \$10,000.....	22,105	20,517	238,850	74,795	73,186	22,105	130,331	26,603
\$10,000 under \$11,000.....	16,094	14,860	168,226	57,873	56,575	16,094	104,742	22,240
\$11,000 under \$12,000.....	9,944	9,412	114,141	34,882	34,450	9,944	76,383	16,393
\$12,000 under \$13,000.....	5,593	5,227	69,827	19,248	18,683	5,593	47,408	10,225
\$13,000 under \$14,000.....	4,962	4,729	66,768	18,017	17,378	4,962	46,370	9,962
\$14,000 under \$15,000.....	3,490	3,223	50,633	12,262	11,829	3,490	34,998	7,686
\$15,000 under \$20,000.....	7,688	6,790	131,092	27,727	26,589	7,688	96,029	22,150
\$20,000 under \$25,000.....	3,228	3,091	71,478	12,478	11,518	3,228	54,330	13,501
\$25,000 under \$50,000.....	5,352	4,902	175,534	21,081	19,792	5,352	138,552	42,187
\$50,000 under \$100,000.....	988	911	63,757	3,724	3,439	988	53,413	22,143
\$100,000 under \$150,000.....	106	88	12,677	370	301	106	10,333	5,267
\$150,000 under \$200,000.....	28	26	4,836	103	85	28	3,926	2,280
\$200,000 under \$500,000.....	21	17	5,478	60	48	21	4,413	2,640
\$500,000 under \$1,000,000.....	1	1	579	3	3	1	365	276
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	244,547	125,750	333,534	769,817	711,935	4,771	3,358	-
No adjusted gross income.....	6,976	4,865	21,711	21,711	19,399	-	-	-
Under \$1,000.....	108,865	29,937	55,122	210,668	189,209	-	-	-
\$1,000 under \$2,000.....	68,346	62,405	97,146	226,832	202,542	2,776	1,178	-
\$2,000 under \$3,000.....	31,684	25,134	76,714	137,266	129,031	-	-	-
\$3,000 under \$4,000.....	18,318	15,136	63,423	100,726	99,137	-	-	-
\$4,000 under \$5,000.....	5,162	4,565	22,452	29,206	29,206	1,995	2,180	-
\$5,000 or more.....	5,196	3,708	34,198	43,408	43,408	-	-	-
Returns under \$5,000.....	561,173	257,441	1,270,469	1,428,895	1,352,658	326,193	422,232	83,717
Returns \$5,000 under \$10,000.....	298,704	228,590	1,744,187	910,774	896,391	249,946	941,646	190,352
Returns \$10,000 or more.....	57,536	53,716	936,022	207,885	201,371	57,495	673,762	176,459

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than for blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Louisiana								
Grand total.....	850,431	567,448	34,209,430	2,687,728	2,625,702	643,043	2,150,130	502,156
Taxable returns, total.....	638,384	435,467	3,854,775	1,934,593	1,902,717	638,384	2,145,865	502,156
Under \$1,000.....	17,385	-	14,123	17,385	17,385	17,385	2,326	461
\$1,000 under \$2,000.....	62,320	11,725	99,577	87,546	85,854	62,320	34,739	6,920
\$2,000 under \$3,000.....	7,250	6,516	137,862	149,650	147,957	7,250	73,041	14,351
\$3,000 under \$4,000.....	40,439	54,590	325,172	247,293	238,223	40,439	133,833	26,765
\$4,000 under \$5,000.....	73,761	54,552	332,121	236,884	233,087	73,761	138,580	27,947
\$5,000 under \$6,000.....	67,535	56,440	371,142	261,068	239,569	67,535	169,432	34,125
\$6,000 under \$7,000.....	59,428	59,928	436,096	272,459	270,763	59,428	200,817	40,489
\$7,000 under \$8,000.....	52,203	64,508	389,079	185,467	182,098	52,203	218,194	44,411
\$8,000 under \$9,000.....	33,118	32,477	279,655	136,440	136,664	33,118	158,363	32,299
\$9,000 under \$10,000.....	20,727	19,033	196,734	87,594	85,203	20,727	115,458	23,756
\$10,000 under \$11,000.....	17,323	18,116	181,245	65,579	64,134	17,323	115,593	24,087
\$11,000 under \$12,000.....	11,996	11,357	137,980	44,352	43,648	11,996	90,436	19,123
\$12,000 under \$13,000.....	7,002	8,531	112,134	34,774	33,869	7,002	76,925	16,139
\$13,000 under \$14,000.....	5,432	5,061	73,356	21,155	20,474	5,432	51,418	11,194
\$14,000 under \$15,000.....	4,397	4,055	63,580	16,568	16,311	4,397	45,623	10,159
\$15,000 under \$20,000.....	10,823	9,771	185,453	40,296	34,485	10,823	138,050	32,599
\$20,000 under \$25,000.....	4,819	3,945	105,875	18,037	17,238	4,819	80,478	20,884
\$25,000 under \$50,000.....	6,431	5,540	212,246	24,702	23,560	6,431	174,687	55,539
\$50,000 under \$100,000.....	1,435	1,221	94,308	5,645	5,478	1,435	89,107	36,809
\$100,000 under \$150,000.....	183	146	21,963	652	623	183	18,668	9,642
\$150,000 under \$200,000.....	50	41	8,636	168	154	50	7,517	4,511
\$200,000 under \$500,000.....	56	48	16,133	181	181	56	13,268	7,516
\$500,000 under \$1,000,000.....	8	6	6,100	29	24	8	5,458	2,829
\$1,000,000 or more.....	2	2	4,041	8	6	2	3,845	1,905
Non taxable returns, total.....	218,547	131,981	3,354,655	753,135	722,885	4,659	4,265	-
No adjusted gross income.....	6,095	4,162	14,281	20,319	18,890	-	-	-
Under \$1,000.....	82,877	18,441	35,940	144,113	139,398	-	-	-
\$1,000 under \$2,000.....	50,806	37,575	75,801	174,212	162,453	-	-	-
\$2,000 under \$3,000.....	34,433	34,209	97,312	170,934	161,670	1,795	661	-
\$3,000 under \$4,000.....	24,231	22,630	82,467	141,244	136,653	-	-	-
\$4,000 under \$5,000.....	9,920	7,820	35,113	52,227	51,814	2,864	3,604	-
\$5,000 or more.....	7,185	6,584	42,303	50,126	44,327	-	-	-
Returns under \$5,000.....	536,717	282,630	31,271,211	1,439,807	1,395,984	329,046	384,743	76,444
Returns \$5,000 under \$10,000.....	242,274	218,790	1,711,805	974,911	961,660	242,274	863,593	175,000
Returns \$10,000 or more.....	72,140	66,028	1,226,410	473,510	261,898	72,026	301,794	250,632
Mississippi								
Grand total.....	361,024	199,192	31,705,794	960,457	924,922	277,164	768,484	167,026
Taxable returns, total.....	276,343	168,801	1,414,722	759,127	741,224	276,343	767,485	167,026
Under \$1,000.....	9,541	-	7,725	9,541	9,541	9,541	1,004	199
\$1,000 under \$2,000.....	33,578	2,703	47,230	37,476	36,759	33,578	19,009	3,804
\$2,000 under \$3,000.....	35,616	10,238	89,514	64,259	61,474	35,616	39,093	7,732
\$3,000 under \$4,000.....	36,252	20,889	125,511	93,809	90,014	36,252	53,288	10,584
\$4,000 under \$5,000.....	45,478	31,284	205,678	146,630	144,054	45,478	80,381	17,130
\$5,000 under \$6,000.....	38,467	31,635	208,826	133,457	131,174	38,467	97,597	19,558
\$6,000 under \$7,000.....	23,904	24,814	167,757	93,777	93,276	23,904	87,115	17,514
\$7,000 under \$8,000.....	15,184	14,438	112,941	51,717	49,728	15,184	66,865	13,503
\$8,000 under \$9,000.....	11,038	9,968	72,556	40,017	39,419	11,038	56,966	11,628
\$9,000 under \$10,000.....	6,139	5,777	37,694	27,499	26,507	6,139	51,321	10,697
\$10,000 under \$11,000.....	4,531	4,399	47,311	16,306	15,909	4,531	30,899	6,380
\$11,000 under \$12,000.....	2,921	2,949	28,866	9,866	8,700	2,921	20,008	4,247
\$12,000 under \$13,000.....	2,315	2,050	28,970	8,300	8,300	2,315	20,189	4,360
\$13,000 under \$14,000.....	1,455	1,227	14,448	4,991	4,759	1,455	14,237	3,008
\$14,000 under \$15,000.....	826	760	11,947	2,508	2,442	826	9,381	2,117
\$15,000 under \$20,000.....	2,648	2,293	46,461	9,296	8,565	2,648	33,910	8,445
\$20,000 under \$25,000.....	1,198	1,198	26,465	4,945	3,799	1,198	21,231	5,394
\$25,000 under \$50,000.....	1,319	1,222	42,639	5,100	4,797	1,319	34,616	10,509
\$50,000 under \$100,000.....	265	227	17,213	997	907	265	14,026	5,905
\$100,000 under \$150,000.....	51	37	6,026	172	143	51	4,873	2,453
\$150,000 under \$200,000.....	16	8	1,697	31	26	16	1,327	704
\$200,000 under \$500,000.....	6	5	1,743	31	29	6	1,364	830
\$500,000 under \$1,000,000.....	1	1	669	2	2	1	655	325
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non taxable returns, total.....	84,681	30,392	3,290,872	201,330	183,698	(4)	(4)	-
No adjusted gross income.....	4,017	2,117	30,471	11,472	10,867	-	-	-
Under \$1,000.....	27,536	4,717	11,119	40,229	34,262	-	-	-
\$1,000 under \$2,000.....	1,925	8,773	24,213	42,791	42,248	-	-	-
\$2,000 under \$3,000.....	11,709	27,190	47,970	41,962	41,962	720	873	-
\$3,000 under \$4,000.....	5,774	3,138	19,939	30,146	29,267	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	1,066	1	4,474	9,032	8,466	-	-	-
Returns under \$5,000.....	426,101	97,001	3,694,861	544,949	515,174	161,376	194,774	39,469
Returns \$5,000 under \$10,000.....	99,720	87,130	697,365	261,413	259,360	98,727	350,034	72,900
Returns \$10,000 or more.....	17,197	15,850	280,346	65,028	58,444	17,131	208,676	56,677

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemption	Exemption other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Maryland ¹								
Grand total.....	1,619,916	839,276	9,881,993	4,471,546	4,308,983	1,342,239	5,422,407	1,251,715
Taxable returns, total.....	1,347,844	750,021	8,881,468	3,675,747	3,583,587	1,337,066	5,410,654	1,251,715
Under \$1,000.....	37,740	-	32,010	37,740	37,740	37,740	5,992	1,187
\$1,000 under \$2,000.....	123,788	5,182	183,999	144,132	140,904	123,788	76,946	15,699
\$2,000 under \$3,000.....	122,817	33,789	354,851	264,157	242,002	122,817	166,994	39,814
\$3,000 under \$4,000.....	139,061	50,091	497,553	310,342	301,597	139,061	240,585	47,889
\$4,000 under \$5,000.....	157,624	71,843	707,624	425,304	414,014	157,624	353,985	71,864
\$5,000 under \$6,000.....	161,695	96,479	888,132	466,804	447,522	161,695	480,171	97,101
\$6,000 under \$7,000.....	127,998	100,349	827,343	441,416	431,353	127,998	437,958	84,336
\$7,000 under \$8,000.....	98,126	81,468	735,468	366,246	360,551	98,126	420,327	86,599
\$8,000 under \$9,000.....	73,415	63,788	623,639	262,217	258,116	73,415	378,944	78,653
\$9,000 under \$10,000.....	64,243	55,739	606,385	223,223	224,436	64,243	376,771	78,943
\$10,000 under \$11,000.....	47,471	42,492	497,332	16,704	16,628	47,471	326,021	66,243
\$11,000 under \$12,000.....	34,391	31,451	401,079	124,284	121,356	34,391	267,991	54,479
\$12,000 under \$13,000.....	26,759	26,151	333,909	7,707	7,612	26,759	227,842	46,323
\$13,000 under \$14,000.....	16,412	15,501	250,101	6,881	6,766	16,412	155,556	37,755
\$14,000 under \$15,000.....	11,117	14,732	231,971	77,724	76,812	11,117	103,301	37,482
\$15,000 under \$20,000.....	34,806	32,474	599,141	126,519	122,848	34,806	433,854	100,792
\$20,000 under \$25,000.....	13,422	12,783	297,291	52,679	50,662	13,422	224,962	56,199
\$25,000 under \$50,000.....	14,576	13,004	482,064	54,472	51,213	14,576	384,728	118,549
\$50,000 under \$100,000.....	3,094	2,760	120,697	11,506	10,604	3,094	164,410	68,773
\$100,000 under \$150,000.....	451	385	53,643	1,589	1,407	451	43,655	21,769
\$150,000 under \$200,000.....	144	113	24,668	491	421	144	19,527	10,498
\$200,000 under \$500,000.....	132	108	34,136	424	351	122	26,729	14,926
\$500,000 under \$1,000,000.....	19	19	12,153	75	71	19	10,581	5,431
\$1,000,000 or more.....	11	7	14,426	70	26	11	11,288	6,402
Non-taxable returns, total.....	282,849	89,255	3,997,925	795,799	725,396	11,173	11,753	-
No adjusted gross income.....	3,393	2,468	9,542	4,311	7,925	-	-	-
Under \$1,000.....	138,448	9,562	59,431	190,634	177,096	3,524	1,085	-
\$1,000 under \$2,000.....	64,414	24,386	95,000	166,780	166,886	-	-	-
\$2,000 under \$3,000.....	34,476	20,646	85,036	149,251	137,085	-	-	-
\$3,000 under \$4,000.....	24,068	18,083	81,688	124,723	122,674	5,394	5,347	-
\$4,000 under \$5,000.....	9,889	7,350	44,701	63,362	61,111	-	-	-
\$5,000 or more.....	8,161	6,740	51,781	6,738	52,619	2,255	5,521	-
Returns under \$5,000.....	815,420	243,223	1,120,172	1,965,786	1,899,704	633,970	2,147,910	164,836
Returns \$5,000 under \$10,000.....	735,420	402,306	3,729,075	1,814,477	1,754,732	527,339	2,399,221	430,132
Returns \$10,000 or more.....	111,715	193,526	3,436,342	764,287	745,217	210,479	2,464,711	552,217
Massachusetts								
Grand total.....	2,029,442	1,046,460	11,344,733	5,338,186	5,083,141	1,735,850	6,528,737	1,493,001
Taxable returns, total.....	1,721,858	946,051	10,940,549	4,571,017	4,429,946	1,721,858	6,521,301	1,493,001
Under \$1,000.....	59,456	-	49,640	59,456	59,456	59,456	9,046	1,781
\$1,000 under \$2,000.....	155,438	4,977	227,333	173,763	166,614	155,438	96,585	19,668
\$2,000 under \$3,000.....	163,421	27,164	412,403	259,378	238,113	163,421	203,738	40,324
\$3,000 under \$4,000.....	203,893	52,973	717,473	358,634	336,719	203,893	403,609	80,815
\$4,000 under \$5,000.....	192,184	86,130	868,336	440,023	421,726	192,184	475,406	96,076
\$5,000 under \$6,000.....	211,801	135,833	1,163,582	620,668	602,411	211,801	612,812	123,984
\$6,000 under \$7,000.....	196,888	156,807	1,279,854	682,846	679,096	196,888	560,335	111,930
\$7,000 under \$8,000.....	157,307	133,179	1,178,200	567,640	558,131	157,307	644,472	132,370
\$8,000 under \$9,000.....	106,882	96,747	906,212	380,738	374,770	106,882	539,400	111,687
\$9,000 under \$10,000.....	65,904	60,787	623,001	239,574	237,835	65,909	377,792	78,478
\$10,000 under \$11,000.....	54,598	50,977	571,075	193,146	193,146	54,598	364,263	76,278
\$11,000 under \$12,000.....	34,377	32,277	393,782	129,028	126,683	34,377	256,540	54,311
\$12,000 under \$13,000.....	23,667	21,804	294,832	87,057	85,285	23,667	198,874	42,995
\$13,000 under \$14,000.....	16,518	15,501	222,688	79,321	78,421	16,518	151,873	33,666
\$14,000 under \$15,000.....	13,146	12,128	199,433	40,438	45,104	13,146	134,574	29,962
\$15,000 under \$20,000.....	31,264	28,646	531,521	120,425	116,439	31,264	379,746	87,432
\$20,000 under \$25,000.....	12,573	11,586	281,117	50,540	48,298	12,573	208,144	52,611
\$25,000 under \$50,000.....	17,875	16,173	612,028	70,197	65,119	17,875	484,719	149,669
\$50,000 under \$100,000.....	4,023	3,366	263,460	15,643	14,058	4,023	211,199	87,141
\$100,000 under \$150,000.....	491	386	53,415	1,581	1,346	491	41,181	20,663
\$150,000 under \$200,000.....	141	119	24,032	491	399	141	18,048	9,748
\$200,000 under \$500,000.....	197	137	44,546	573	478	157	32,799	18,977
\$500,000 under \$1,000,000.....	18	13	12,142	57	47	18	8,014	4,346
\$1,000,000 or more.....	10	9	19,428	35	32	10	17,042	8,687
Non-taxable returns, total.....	307,584	100,409	2,404,184	767,169	653,195	12,992	7,436	-
No adjusted gross income.....	5,316	2,411	57,043	13,529	12,177	-	-	-
Under \$1,000.....	164,056	16,215	70,768	224,239	197,735	(4)	(4)	-
\$1,000 under \$2,000.....	65,203	27,892	94,544	184,111	133,895	4,582	1,338	-
\$2,000 under \$3,000.....	38,362	25,204	94,182	146,944	121,229	5,182	2,087	-
\$3,000 under \$4,000.....	19,709	15,620	69,958	99,936	93,108	-	-	-
\$4,000 under \$5,000.....	9,601	7,107	37,944	47,993	45,893	4,127	3,984	-
\$5,000 or more.....	6,137	5,560	43,861	50,397	49,160	-	-	-
Returns under \$5,000.....	1,075,633	263,773	2,635,485	2,003,026	1,826,683	737,751	1,193,444	238,064
Returns \$5,000 under \$10,000.....	744,652	539,054	5,186,333	2,270,628	2,200,460	739,244	2,825,825	578,449
Returns \$10,000 or more.....	209,151	193,633	3,502,915	779,532	755,998	208,853	2,509,403	676,488

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Michigan								
Grand total.....	2,612,414	1,684,534	215,949,030	7,880,468	7,617,350	2,184,908	9,158,825	2,107,032
Taxable returns, total.....	2,170,139	1,476,202	15,242,068	6,546,232	6,414,681	2,170,139	9,148,063	2,107,032
Under \$1,000.....	46,676	38,678	38,678	46,676	46,676	46,676	6,533	1,297
\$1,000 under \$2,000.....	159,454	10,401	231,676	180,749	175,157	159,454	95,580	19,099
\$2,000 under \$3,000.....	159,218	36,555	399,975	245,276	236,414	159,218	198,235	39,290
\$3,000 under \$4,000.....	176,463	75,691	622,252	375,996	352,686	176,463	308,749	61,242
\$4,000 under \$5,000.....	229,806	127,726	885,423	565,923	546,853	229,806	406,818	99,868
\$5,000 under \$6,000.....	260,004	154,268	1,436,470	886,593	856,034	260,004	738,914	157,643
\$6,000 under \$7,000.....	271,428	236,213	1,799,343	1,005,799	995,518	271,428	881,966	179,553
\$7,000 under \$8,000.....	232,583	199,828	1,733,635	854,473	826,473	232,583	940,394	193,158
\$8,000 under \$9,000.....	158,185	148,640	1,341,377	601,471	593,594	158,185	773,483	158,103
\$9,000 under \$10,000.....	132,800	126,629	1,260,276	501,357	501,357	132,800	773,846	160,210
\$10,000 under \$11,000.....	98,600	94,594	1,033,788	366,887	362,332	98,600	665,586	139,071
\$11,000 under \$12,000.....	72,036	68,871	826,009	276,338	271,594	72,036	545,988	115,676
\$12,000 under \$13,000.....	44,496	42,800	554,111	163,687	161,835	44,496	299,749	81,648
\$13,000 under \$14,000.....	30,440	29,515	409,651	111,363	109,743	30,440	290,173	63,262
\$14,000 under \$15,000.....	21,247	20,487	307,300	78,394	77,171	21,247	219,481	48,729
\$15,000 under \$20,000.....	42,769	40,277	724,115	160,361	156,439	42,769	534,436	126,143
\$20,000 under \$25,000.....	15,325	14,294	291,154	81,066	76,191	15,325	204,944	69,334
\$25,000 under \$30,000.....	21,764	20,161	721,190	86,906	83,644	21,764	383,126	179,094
\$30,000 under \$40,000.....	4,728	4,315	312,013	18,529	17,145	4,728	264,507	112,691
\$40,000 under \$50,000.....	585	532	69,896	2,161	1,939	585	58,511	29,883
\$50,000 under \$200,000.....	209	174	35,593	758	646	209	29,535	16,542
\$200,000 under \$500,000.....	216	190	63,129	817	707	216	51,366	31,340
\$500,000 under \$1,000,000.....	33	28	10,332	108	87	33	17,897	13,699
\$1,000,000 or more.....	14	9	69,880	43	34	14	39,992	27,337
Nontaxable returns, total.....	442,275	208,332	3,656,962	1,334,236	1,202,669	14,769	10,762	-
No adjusted gross income.....	11,417	7,429	\$21,586	31,015	27,710	-	-	-
Under \$1,000.....	203,948	33,417	86,800	315,478	279,455	(4)	(4)	-
\$1,000 under \$2,000.....	98,439	10,420	144,439	101,766	98,900	3,245	977	-
\$2,000 under \$3,000.....	57,479	44,223	138,956	226,379	195,231	6,288	3,991	-
\$3,000 under \$4,000.....	35,828	31,086	122,428	138,419	132,099	3,360	3,320	-
\$4,000 under \$5,000.....	15,897	14,086	70,962	95,644	95,481	(4)	(4)	-
\$5,000 or more.....	19,237	17,571	113,969	164,333	163,793	8	1,617	-
Returns under \$5,000.....	1,185,655	441,134	32,835,197	2,604,523	2,416,662	776,516	1,115,060	220,796
Returns \$5,000 under \$10,000.....	1,073,969	906,913	7,640,565	3,952,158	3,895,781	1,055,705	4,099,452	838,437
Returns \$10,000 or more.....	352,761	336,487	5,473,268	1,323,787	1,300,907	352,687	3,944,313	1,047,799
Minnesota								
Grand total.....	1,191,577	707,357	36,090,277	3,584,535	2,420,762	922,849	3,166,196	707,241
Taxable returns, total.....	997,134	554,777	5,633,021	2,414,441	2,536,810	407,134	3,147,303	707,241
Under \$1,000.....	29,109	-	23,705	29,109	29,109	29,109	3,672	723
\$1,000 under \$2,000.....	97,017	3,460	141,961	107,385	102,676	97,017	60,108	11,872
\$2,000 under \$3,000.....	80,531	18,897	202,087	126,039	116,847	80,531	97,875	19,099
\$3,000 under \$4,000.....	103,294	41,087	363,704	220,456	203,932	103,294	180,133	34,984
\$4,000 under \$5,000.....	107,876	62,767	487,417	300,326	284,136	107,876	231,989	46,708
\$5,000 under \$6,000.....	112,239	84,702	618,461	357,450	337,236	112,239	302,877	61,079
\$6,000 under \$7,000.....	101,166	85,157	655,943	381,133	376,768	101,166	313,307	63,622
\$7,000 under \$8,000.....	71,706	66,385	534,632	291,592	285,273	71,706	265,911	52,461
\$8,000 under \$9,000.....	56,176	52,110	476,237	218,346	215,166	56,176	260,450	52,872
\$9,000 under \$10,000.....	44,791	40,917	404,331	157,569	154,470	44,791	244,017	50,369
\$10,000 under \$11,000.....	29,847	23,531	312,316	114,444	115,030	29,847	191,094	39,622
\$11,000 under \$12,000.....	17,577	16,798	201,816	69,497	67,201	17,577	128,839	27,012
\$12,000 under \$13,000.....	13,027	13,580	162,349	51,444	50,883	13,027	105,464	22,243
\$13,000 under \$14,000.....	5,224	7,830	110,521	32,538	32,030	5,224	72,880	15,800
\$14,000 under \$15,000.....	4,757	5,026	80,199	20,013	19,433	4,757	54,848	12,181
\$15,000 under \$20,000.....	14,747	14,315	254,627	60,735	52,982	14,747	177,267	40,256
\$20,000 under \$25,000.....	5,777	5,138	124,846	22,418	21,289	5,777	90,825	22,601
\$25,000 under \$30,000.....	8,148	8,296	298,114	38,364	36,816	8,148	227,346	68,187
\$30,000 under \$40,000.....	1,447	1,465	107,248	1,581	1,603	1,447	84,731	34,866
\$40,000 under \$50,000.....	212	197	25,527	364	338	212	19,917	9,863
\$50,000 under \$200,000.....	67	53	11,091	233	209	67	8,113	4,316
\$200,000 under \$500,000.....	74	66	21,693	252	217	74	15,854	9,041
\$500,000 under \$1,000,000.....	11	10	7,675	76	29	11	5,895	4,004
\$1,000,000 or more.....	4	4	6,283	17	11	4	4,259	2,580
Nontaxable returns, total.....	234,443	122,580	14,459,256	468,094	883,952	17,715	12,893	-
No adjusted gross income.....	14,249	11,722	\$17,127	7,884	48,243	-	-	-
Under \$1,000.....	116,736	29,106	52,211	21,134	191,251	(4)	(4)	-
\$1,000 under \$2,000.....	62,347	37,931	91,433	205,872	176,371	5,161	1,401	-
\$2,000 under \$3,000.....	37,126	29,554	91,472	182,226	143,968	4,109	1,354	-
\$3,000 under \$4,000.....	26,018	21,126	59,844	142,537	131,523	2,503	1,772	-
\$4,000 under \$5,000.....	15,428	11,930	69,635	106,461	102,066	(4)	(4)	-
\$5,000 or more.....	12,837	11,117	89,428	89,428	89,428	1,347	6,100	-
Returns under \$5,000.....	689,648	269,475	31,596,100	1,662,495	1,524,346	431,548	580,579	113,346
Returns \$5,000 under \$10,000.....	394,222	299,123	2,766,179	1,501,961	1,476,287	385,737	1,242,049	281,343
Returns \$10,000 or more.....	108,171	100,479	1,727,994	420,975	410,136	105,604	1,187,577	312,552

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Mississippi								
Grand total.....	447,586	286,411	³ 1,908,848	1,408,667	1,369,517	299,826	849,861	188,684
Taxable returns, total.....	297,050	196,248	1,650,014	873,711	861,222	297,050	845,436	188,684
Under \$1,000.....	8,840	-	7,156	8,840	8,840	8,840	954	192
\$1,000 under \$2,000.....	31,809	4,495	46,446	38,485	38,393	31,809	17,220	3,428
\$2,000 under \$3,000.....	39,903	17,196	99,632	82,996	80,107	39,903	33,408	6,741
\$3,000 under \$4,000.....	48,083	34,966	145,817	132,536	132,282	48,083	48,083	11,216
\$4,000 under \$5,000.....	40,283	33,930	183,011	139,913	138,248	40,283	66,333	13,128
\$5,000 under \$6,000.....	33,749	28,373	184,627	109,346	108,121	33,749	85,185	16,694
\$6,000 under \$7,000.....	25,751	22,443	167,178	102,598	100,439	25,751	75,880	15,220
\$7,000 under \$8,000.....	17,691	16,612	131,990	64,792	64,792	17,691	48,664	13,911
\$8,000 under \$9,000.....	14,467	13,953	121,007	51,848	51,574	14,467	68,979	14,017
\$9,000 under \$10,000.....	10,426	10,061	99,039	42,404	42,313	10,426	34,760	10,888
\$10,000 under \$11,000.....	6,622	6,214	69,267	23,788	23,193	6,622	43,539	8,960
\$11,000 under \$12,000.....	3,507	3,248	39,777	13,334	13,334	3,507	24,535	5,119
\$12,000 under \$13,000.....	2,813	2,594	34,965	10,693	10,390	2,813	22,590	4,827
\$13,000 under \$14,000.....	1,721	1,612	23,092	6,775	6,534	1,721	15,297	3,263
\$14,000 under \$15,000.....	1,912	1,793	27,696	7,289	7,092	1,912	19,312	4,277
\$15,000 under \$20,000.....	4,428	4,085	76,864	17,034	16,539	4,428	56,116	12,568
\$20,000 under \$25,000.....	1,668	1,544	37,337	6,942	6,709	1,668	28,063	7,001
\$25,000 under \$50,000.....	2,856	2,601	94,803	10,344	10,400	2,856	75,691	22,879
\$50,000 under \$100,000.....	476	442	31,242	1,898	1,730	476	25,616	10,597
\$100,000 under \$150,000.....	45	41	5,170	172	156	45	4,068	2,013
\$150,000 under \$200,000.....	10	9	1,718	37	37	10	1,405	747
\$200,000 under \$500,000.....	7	7	1,813	21	24	7	1,405	770
\$500,000 under \$1,000,000.....	1	1	565	-	5	1	547	268
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	150,536	90,163	³ 258,834	534,956	508,295	2,776	4,425	-
No adjusted gross income.....	5,217	3,261	714,494	15,074	13,440	-	-	-
Under \$1,000.....	50,376	15,328	28,512	104,316	96,916	-	-	-
\$1,000 under \$2,000.....	36,403	22,113	107,663	94,858	94,858	-	-	-
\$2,000 under \$3,000.....	32,309	24,596	79,394	150,075	144,936	1,518	913	-
\$3,000 under \$4,000.....	15,711	13,604	54,620	81,333	80,589	-	-	-
\$4,000 under \$5,000.....	9,018	8,443	39,174	56,633	54,645	-	-	-
\$5,000 or more.....	3,282	2,798	19,998	19,862	18,911	1,258	3,512	-
Returns under \$5,000.....	316,174	167,982	³ 740,898	917,774	887,234	170,438	175,097	34,705
Returns \$5,000 under \$10,000.....	105,247	94,161	721,698	391,031	385,337	103,288	145,526	70,730
Returns \$10,000 or more.....	26,165	24,288	466,252	99,862	96,446	26,100	318,578	83,249
Missouri								
Grand total.....	1,483,258	910,784	³ 7,745,022	4,233,931	4,021,907	1,177,709	4,273,669	980,019
Taxable returns, total.....	1,165,796	746,639	7,321,164	3,268,894	3,179,025	1,165,796	4,266,501	980,019
Under \$1,000.....	38,533	(4)	32,970	38,533	38,533	38,533	6,216	1,242
\$1,000 under \$2,000.....	99,425	11,328	190,331	124,703	116,693	99,425	57,316	11,219
\$2,000 under \$3,000.....	120,308	46,826	302,475	224,529	209,626	120,308	128,494	25,417
\$3,000 under \$4,000.....	140,017	67,304	503,490	326,296	309,952	144,017	236,466	46,579
\$4,000 under \$5,000.....	137,330	84,548	461,535	392,715	381,433	137,330	292,522	58,235
\$5,000 under \$6,000.....	144,466	101,849	792,520	466,475	433,641	144,466	406,856	82,141
\$6,000 under \$7,000.....	128,292	104,159	828,756	497,268	452,704	128,292	422,570	85,913
\$7,000 under \$8,000.....	94,235	703,419	352,446	345,606	345,606	94,235	377,587	75,951
\$8,000 under \$9,000.....	71,755	65,385	609,820	250,448	247,672	71,755	360,683	73,573
\$9,000 under \$10,000.....	50,392	47,914	477,775	169,785	168,784	50,392	280,604	61,634
\$10,000 under \$11,000.....	35,244	33,588	368,812	122,699	120,821	35,244	239,076	49,842
\$11,000 under \$12,000.....	23,939	22,623	274,345	83,510	82,104	23,939	182,978	38,546
\$12,000 under \$13,000.....	15,006	14,030	167,277	52,770	51,705	15,006	128,125	27,495
\$13,000 under \$14,000.....	11,831	10,952	129,212	40,994	39,806	11,831	111,942	24,505
\$14,000 under \$15,000.....	7,884	7,560	114,068	28,837	28,162	7,884	81,066	17,890
\$15,000 under \$20,000.....	19,676	18,192	334,280	70,751	67,675	19,676	242,572	55,994
\$20,000 under \$25,000.....	15,993	7,593	121,698	31,575	29,535	15,993	145,526	36,669
\$25,000 under \$50,000.....	11,650	10,593	389,796	45,234	42,543	11,650	312,076	96,464
\$50,000 under \$100,000.....	2,837	2,585	186,095	11,168	10,191	2,837	154,317	64,869
\$100,000 under \$150,000.....	352	317	42,098	1,318	1,133	352	34,525	17,533
\$150,000 under \$200,000.....	122	109	20,883	449	383	122	16,941	9,223
\$200,000 under \$500,000.....	91	75	24,802	329	271	91	20,040	11,903
\$500,000 under \$1,000,000.....	14	13	9,286	90	14	14	7,506	4,608
\$1,000,000 or more.....	4	2	5,017	11	8	4	4,517	2,617
Nontaxable returns, total.....	317,462	164,145	³ 423,858	965,037	842,882	12,913	7,168	-
No adjusted gross income.....	12,559	8,813	37,249	32,123	32,123	-	-	-
Under \$1,000.....	140,734	37,545	64,988	253,172	214,290	(4)	(4)	-
\$1,000 under \$2,000.....	81,208	49,416	117,956	256,976	205,483	3,564	932	-
\$2,000 under \$3,000.....	46,302	35,040	113,374	180,369	180,369	5,508	2,840	-
\$3,000 under \$4,000.....	22,632	20,547	78,430	124,071	117,647	2,166	1,177	-
\$4,000 under \$5,000.....	6,669	5,491	29,548	42,037	41,836	1,575	2,215	-
\$5,000 or more.....	7,352	7,293	43,972	51,200	51,134	-	-	-
Returns under \$5,000.....	849,717	366,958	³ 1,985,687	2,018,613	1,847,985	551,856	726,828	142,692
Returns \$5,000 under \$10,000.....	496,288	415,432	3,452,912	1,724,778	1,698,763	489,743	1,867,262	379,712
Returns \$10,000 or more.....	137,253	128,374	2,306,423	680,540	475,159	137,110	1,479,579	458,315

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Montana								
Grand total.....	229,443	135,362	31,030,932	669,983	633,784	192,717	552,224	119,111
Taxable returns, total.....	170,417	103,747	26,966,661	549,258	477,192	176,617	550,505	119,110
Under \$1,000.....	5,790	-	4,845	5,280	5,880	5,880	761	151
\$1,000 under \$2,000.....	21,550	1,386	31,258	26,997	23,039	21,550	12,935	2,541
\$2,000 under \$3,000.....	16,313	3,591	41,375	29,402	24,591	16,313	20,514	4,351
\$3,000 under \$4,000.....	20,135	9,339	69,055	45,143	44,266	20,135	32,592	6,455
\$4,000 under \$5,000.....	23,525	14,314	104,764	68,914	66,767	23,525	41,277	9,520
\$5,000 under \$6,000.....	25,357	18,489	125,478	81,363	77,523	25,357	59,562	11,795
\$6,000 under \$7,000.....	17,729	13,107	114,136	69,402	65,101	17,729	41,476	12,452
\$7,000 under \$8,000.....	6,926	5,144	51,624	27,343	26,192	6,926	29,643	5,840
\$8,000 under \$9,000.....	14,355	12,152	114,523	54,324	54,324	14,355	64,544	13,197
\$9,000 under \$10,000.....	5,091	4,391	48,503	21,489	21,508	5,091	28,758	5,771
\$10,000 under \$11,000.....	4,874	4,664	50,923	19,220	19,760	4,874	24,773	6,761
\$11,000 under \$12,000.....	3,193	3,061	36,473	12,126	11,711	3,193	24,889	5,077
\$12,000 under \$13,000.....	1,977	2,099	23,336	7,466	7,236	1,977	16,657	3,460
\$13,000 under \$14,000.....	1,645	1,546	22,133	5,956	5,758	1,645	11,320	3,312
\$14,000 under \$15,000.....	921	898	13,359	3,197	3,210	921	9,472	2,023
\$15,000 under \$20,000.....	2,042	1,310	35,216	3,436	3,301	2,042	26,712	6,147
\$20,000 under \$25,000.....	1,251	1,116	27,347	2,437	2,462	1,251	21,702	5,419
\$25,000 under \$50,000.....	1,465	1,139	43,210	1,779	6,313	1,465	36,138	9,846
\$50,000 under \$100,000.....	31	120	2,009	544	500	31	2,436	2,649
\$100,000 under \$150,000.....	10	9	1,130	35	33	10	961	471
\$150,000 under \$200,000.....	4	-	686	19	17	4	526	285
\$200,000 under \$500,000.....	6	5	1,631	23	20	6	1,427	889
\$500,000 under \$1,000,000.....	2	2	1,560	-	9	2	1,271	998
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	58,826	32,201	3,164,272	180,730	156,591	2,098	1,719	-
Not adjusted gross income.....	4,943	3,558	516,529	15,168	13,022	-	-	-
Under \$1,000.....	25,336	4,364	7,633	64,060	37,534	-	-	-
\$1,000 under \$2,000.....	13,541	10,020	20,052	45,767	34,771	-	-	-
\$2,000 under \$3,000.....	8,512	7,250	20,821	37,433	34,405	-	-	-
\$3,000 under \$4,000.....	3,373	3,373	11,593	16,786	15,463	-	-	-
\$4,000 under \$5,000.....	1,772	(4)	7,313	11,115	11,115	2,098	1,719	-
\$5,000 or more.....	1,349	1,349	7,829	10,281	10,281	-	-	-
Returns under \$5,000.....	144,797	59,992	3,946,240	34,161	310,337	33,157	115,664	22,718
Returns \$5,000 under \$10,000.....	67,154	59,399	666,729	299,551	255,531	66,239	244,245	49,055
Returns \$10,000 or more.....	17,413	16,567	265,463	69,742	67,416	17,419	192,315	47,337
Nebraska								
Grand total.....	516,398	303,259	2,406,363	1,254,634	1,360,667	420,319	1,323,394	291,282
Taxable returns, total.....	393,421	235,000	2,227,547	1,062,786	999,479	383,421	1,315,145	291,282
Under \$1,000.....	14,841	-	12,462	14,841	14,841	14,841	2,312	465
\$1,000 under \$2,000.....	41,742	3,289	61,918	47,676	45,231	41,742	25,565	5,070
\$2,000 under \$3,000.....	46,446	14,625	123,263	86,759	79,408	46,446	37,244	11,077
\$3,000 under \$4,000.....	50,919	26,450	178,621	116,003	105,157	50,919	86,319	16,823
\$4,000 under \$5,000.....	41,912	26,907	187,995	116,299	106,235	41,912	92,762	17,832
\$5,000 under \$6,000.....	42,237	39,294	267,743	156,147	152,028	42,237	137,465	27,091
\$6,000 under \$7,000.....	36,131	30,394	234,324	129,144	129,144	36,131	123,189	24,351
\$7,000 under \$8,000.....	27,183	24,311	201,713	94,525	92,622	27,183	119,272	23,857
\$8,000 under \$9,000.....	17,651	16,761	147,413	67,896	67,000	17,651	45,856	17,153
\$9,000 under \$10,000.....	14,399	14,407	142,025	62,138	61,938	14,399	84,166	17,121
\$10,000 under \$11,000.....	9,719	9,099	110,018	35,612	34,683	9,719	68,034	14,082
\$11,000 under \$12,000.....	7,047	6,567	80,326	26,032	24,335	7,047	55,062	11,538
\$12,000 under \$13,000.....	4,626	4,419	57,588	16,538	16,538	4,626	41,231	8,459
\$13,000 under \$14,000.....	3,666	3,609	45,758	12,384	11,698	3,666	32,641	6,917
\$14,000 under \$15,000.....	2,868	2,866	41,167	10,671	10,254	2,868	30,145	6,662
\$15,000 under \$20,000.....	6,361	5,345	109,602	23,784	22,393	6,361	83,269	19,414
\$20,000 under \$25,000.....	2,204	2,067	62,605	9,745	9,130	2,204	51,044	13,042
\$25,000 under \$50,000.....	3,393	2,157	111,815	13,294	12,323	3,393	93,325	25,748
\$50,000 under \$100,000.....	606	595	38,479	2,314	2,102	600	32,678	13,803
\$100,000 under \$150,000.....	71	59	1,358	247	212	71	7,068	3,708
\$150,000 under \$200,000.....	17	10	2,762	49	38	17	2,342	1,235
\$200,000 under \$500,000.....	17	12	5,087	47	41	17	4,406	2,519
\$500,000 under \$1,000,000.....	1	1	632	3	2	1	607	313
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	133,477	68,259	3,179,316	411,308	361,189	3,398	4,659	-
Not adjusted gross income.....	7,613	5,221	211,369	25,086	22,476	-	-	-
Under \$1,000.....	53,734	10,774	24,131	84,946	76,211	-	-	-
\$1,000 under \$2,000.....	36,712	21,727	53,443	117,951	94,501	1,912	561	-
\$2,000 under \$3,000.....	13,106	15,022	46,770	73,723	73,723	4,008	2,539	-
\$3,000 under \$4,000.....	10,745	1,542	37,776	11,712	66,526	-	-	-
\$4,000 under \$5,000.....	1,773	1,773	6,729	23,925	23,925	1,773	1,773	-
\$5,000 or more.....	1,100	1,292	12,162	11,627	11,426	1,506	3,787	-
Returns under \$5,000.....	321,522	177,681	730,400	779,699	700,634	295,346	269,074	130,440
Returns \$5,000 under \$10,000.....	120,417	127,417	1,003,122	522,272	514,494	145,965	552,812	51,267
Returns \$10,000 or more.....	41,099	32,161	663,341	152,123	145,533	41,008	501,318	109,575

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Nevada								
Grand total.....	137,051	75,141	3,838,377	377,882	368,015	114,712	528,584	125,195
Taxable returns, total.....	113,995	65,665	935,594	95,607	309,418	113,995	545,579	125,195
Under \$1,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$1,000 under \$2,000.....	10,340	(4)	16,148	11,476	10,496	10,890	7,648	1,529
\$2,000 under \$3,000.....	7,252	(4)	18,158	11,799	11,699	7,252	8,978	1,778
\$3,000 under \$4,000.....	11,813	41,279	25,398	24,399	11,813	21,209	4,238	6,238
\$4,000 under \$5,000.....	11,312	5,273	51,011	30,480	29,228	11,312	29,228	5,104
\$5,000 under \$6,000.....	3,324	6,066	53,836	28,623	27,852	9,824	26,357	5,305
\$6,000 under \$7,000.....	10,132	7,462	65,401	32,123	31,334	10,132	36,561	7,556
\$7,000 under \$8,000.....	12,795	9,847	96,125	40,769	40,282	12,795	59,713	12,507
\$8,000 under \$9,000.....	9,273	5,531	69,113	29,494	28,468	9,273	33,884	7,134
\$9,000 under \$10,000.....	5,778	5,201	54,609	21,386	21,289	5,778	33,313	6,918
\$10,000 under \$11,000.....	5,995	5,530	52,594	21,909	21,710	5,995	39,499	8,286
\$11,000 under \$12,000.....	4,564	4,334	52,401	16,919	16,854	4,564	36,373	7,286
\$12,000 under \$13,000.....	3,553	3,319	44,306	13,417	13,250	3,553	29,948	6,436
\$13,000 under \$14,000.....	2,384	2,036	21,459	8,390	8,257	2,384	15,040	3,040
\$14,000 under \$15,000.....	1,446	1,361	21,597	5,191	5,018	1,446	15,207	3,453
\$15,000 under \$20,000.....	3,807	3,508	64,671	13,573	13,074	3,807	49,169	11,309
\$20,000 under \$25,000.....	789	690	17,638	2,359	2,759	789	14,318	3,849
\$25,000 under \$50,000.....	1,150	974	39,753	4,105	3,928	1,150	33,385	10,020
\$50,000 under \$100,000.....	346	346	22,000	1,370	1,365	346	19,326	7,588
\$100,000 under \$150,000.....	36	36	7,380	235	211	62	6,864	3,119
\$150,000 under \$200,000.....	13	9	2,259	43	33	13	1,913	1,010
\$200,000 under \$300,000.....	25	25	4,807	85	75	25	5,771	3,151
\$300,000 under \$1,000,000.....	7	6	4,083	22	20	7	3,059	1,658
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	23,056	9,476	32,783	62,275	58,597	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	9,611	(4)	3,747	13,204	12,818	-	-	-
\$1,000 under \$2,000.....	5,818	2,322	7,635	16,105	13,872	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	66,579	19,063	316,768	142,466	135,999	44,371	64,107	12,778
Returns \$5,000 under \$10,000.....	46,231	33,773	333,127	146,964	145,109	45,653	189,198	39,320
Returns \$10,000 or more.....	28,242	22,305	278,282	39,472	36,907	24,208	273,279	73,097
New Hampshire								
Grand total.....	342,521	140,081	3,193,355	673,597	646,742	201,997	656,639	141,491
Taxable returns, total.....	200,998	123,346	1,136,767	557,745	544,391	200,998	655,623	141,491
Under \$1,000.....	7,179	-	7,793	7,179	7,179	7,179	896	182
\$1,000 under \$2,000.....	10,118	(4)	23,742	25,415	22,212	19,118	12,276	2,452
\$2,000 under \$3,000.....	22,330	4,671	39,754	34,565	22,330	22,330	27,459	5,305
\$3,000 under \$4,000.....	26,661	14,070	94,982	61,186	59,518	26,661	45,919	8,971
\$4,000 under \$5,000.....	29,650	12,849	115,079	63,836	61,793	29,668	61,006	12,433
\$5,000 under \$6,000.....	28,872	23,217	157,025	99,626	97,091	28,877	76,468	15,404
\$6,000 under \$7,000.....	18,246	17,202	120,238	72,770	71,972	18,246	60,143	11,947
\$7,000 under \$8,000.....	18,142	16,561	136,509	64,273	63,374	18,142	79,761	16,324
\$8,000 under \$9,000.....	11,832	11,832	99,525	48,065	47,470	11,832	55,936	11,327
\$9,000 under \$10,000.....	5,325	5,325	50,764	16,542	16,447	5,325	34,580	7,026
\$10,000 under \$11,000.....	4,697	4,345	48,661	16,139	15,903	4,696	32,942	6,894
\$11,000 under \$12,000.....	3,577	3,368	40,688	13,407	13,104	3,577	27,358	5,747
\$12,000 under \$13,000.....	2,344	2,277	28,995	9,040	8,771	2,344	19,194	4,051
\$13,000 under \$14,000.....	1,444	1,142	16,722	4,435	4,366	1,444	12,169	2,693
\$14,000 under \$15,000.....	803	874	13,109	5,528	5,360	808	9,510	2,079
\$15,000 under \$20,000.....	2,365	2,513	45,563	10,745	10,108	2,686	34,240	7,967
\$20,000 under \$25,000.....	672	672	14,541	4,723	4,522	672	11,577	2,785
\$25,000 under \$50,000.....	1,236	1,151	42,598	4,894	4,653	1,296	34,301	10,066
\$50,000 under \$100,000.....	260	229	16,705	990	868	260	13,920	5,853
\$100,000 under \$150,000.....	25	25	2,977	112	102	29	2,910	1,197
\$150,000 under \$200,000.....	5	4	926	17	14	5	710	425
\$200,000 under \$500,000.....	4	3	1,001	10	6	4	664	367
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	41,523	16,135	356,588	115,852	102,351	(4)	(4)	-
No adjusted gross income.....	848	(4)	2,727	2,508	2,406	-	-	-
Under \$1,000.....	20,625	1,913	8,811	27,243	24,053	-	-	-
\$1,000 under \$2,000.....	8,346	5,779	19,792	26,327	25,327	-	-	-
\$2,000 under \$3,000.....	5,381	3,598	14,060	22,160	19,085	-	-	-
\$3,000 under \$4,000.....	4,487	3,499	16,008	25,423	24,720	(4)	(4)	-
\$4,000 under \$5,000.....	1,633	(4)	7,631	11,567	11,567	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	142,235	49,168	355,545	305,454	285,835	101,794	150,306	29,343
Returns \$5,000 under \$10,000.....	76,325	56,711	301,748	296,760	282,572	82,572	308,785	62,026
Returns \$10,000 or more.....	17,664	16,672	273,101	66,395	64,147	17,631	198,875	50,122

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
New Jersey								
Grand total.....	2,386,667	1,376,243	34,925,916	6,653,192	6,370,756	2,019,560	8,815,612	2,027,691
Taxable returns, total.....	2,007,446	1,241,846	14,427,907	5,691,988	5,535,846	2,007,446	8,809,307	2,027,691
Under \$1,000.....	47,216	-	39,703	47,216	47,216	47,216	7,360	1,459
\$1,000 under \$2,000.....	132,615	7,036	199,647	152,360	146,237	132,615	82,029	16,345
\$2,000 under \$3,000.....	154,234	27,075	387,140	247,866	247,866	154,234	182,166	35,949
\$3,000 under \$4,000.....	197,488	54,422	696,326	375,434	351,389	197,488	365,569	73,131
\$4,000 under \$5,000.....	214,652	98,329	966,800	533,075	512,407	214,652	452,871	99,943
\$5,000 under \$6,000.....	227,444	140,332	1,249,811	664,761	642,630	227,444	667,375	131,388
\$6,000 under \$7,000.....	229,333	172,488	1,442,859	748,556	736,213	229,333	763,934	155,358
\$7,000 under \$8,000.....	202,104	175,539	1,511,480	700,803	688,703	202,104	838,183	171,377
\$8,000 under \$9,000.....	140,513	126,088	1,191,251	507,559	501,409	140,513	697,423	143,599
\$9,000 under \$10,000.....	112,687	105,102	1,069,353	400,932	393,146	112,687	663,693	137,813
\$10,000 under \$11,000.....	91,866	86,755	961,877	332,305	328,852	91,866	614,714	128,581
\$11,000 under \$12,000.....	62,586	59,759	717,793	227,842	224,434	62,586	475,050	100,641
\$12,000 under \$13,000.....	43,443	38,766	516,388	166,881	164,903	43,443	352,369	75,864
\$13,000 under \$14,000.....	30,661	29,435	412,889	115,574	113,128	30,661	283,156	61,610
\$14,000 under \$15,000.....	21,148	19,890	305,809	76,783	75,097	21,148	213,872	47,403
\$15,000 under \$20,000.....	54,452	51,632	924,750	206,040	200,600	54,452	667,237	153,738
\$20,000 under \$25,000.....	21,609	20,110	327,893	82,719	79,472	21,609	363,877	92,336
\$25,000 under \$50,000.....	29,267	23,449	834,476	98,961	94,050	29,267	667,434	203,825
\$50,000 under \$100,000.....	5,158	4,743	339,850	19,633	18,198	5,158	283,781	119,532
\$100,000 under \$150,000.....	606	540	72,590	2,284	2,004	606	59,587	29,922
\$150,000 under \$200,000.....	172	150	29,541	635	549	172	23,925	12,840
\$200,000 under \$500,000.....	157	133	44,454	571	497	157	36,253	20,345
\$500,000 under \$1,000,000.....	29	24	18,908	100	85	29	15,886	8,430
\$1,000,000 or more.....	10	9	16,426	38	34	10	12,599	6,453
Non-taxable returns, total.....	379,221	134,397	348,009	961,204	834,910	12,114	6,305	-
No adjusted gross income.....	8,901	3,081	16,562	18,767	15,779	-	-	-
Under \$1,000.....	197,912	19,100	86,382	279,523	248,654	(¹)	(¹)	-
\$1,000 under \$2,000.....	83,326	39,077	121,531	236,431	187,023	4,515	827	-
\$2,000 under \$3,000.....	42,822	33,032	104,556	162,925	131,955	6,496	3,842	-
\$3,000 under \$4,000.....	26,984	22,612	93,073	133,271	124,180	-	-	-
\$4,000 under \$5,000.....	11,565	9,984	51,574	76,547	75,070	-	-	-
\$5,000 or more.....	7,711	7,511	56,457	53,740	52,549	1,003	1,623	-
Returns under \$5,000.....	1,117,715	313,748	2,263,475	2,072,503	2,002,503	757,216	1,134,677	226,797
Returns \$5,000 under \$10,000.....	913,129	726,398	6,507,424	3,073,279	3,011,587	906,974	3,610,183	739,375
Returns \$10,000 or more.....	355,823	336,097	5,687,326	1,316,438	1,286,666	335,270	4,070,752	1,061,519
New Mexico								
Grand total.....	284,079	181,733	21,439,871	911,668	886,605	209,917	734,472	163,859
Taxable returns, total.....	208,689	141,618	1,317,658	652,965	642,067	208,689	733,391	163,859
Under \$1,000.....	5,719	(¹)	4,621	5,719	5,719	5,719	675	131
\$1,000 under \$2,000.....	21,775	9,081	31,567	25,907	24,824	21,775	12,130	2,417
\$2,000 under \$3,000.....	23,373	15,226	59,046	42,615	41,911	23,373	25,697	5,070
\$3,000 under \$4,000.....	26,160	15,226	92,781	72,775	70,601	26,160	36,325	7,256
\$4,000 under \$5,000.....	21,781	15,782	97,326	69,916	69,513	21,781	41,041	8,272
\$5,000 under \$6,000.....	20,413	15,696	113,349	77,772	75,899	20,413	47,905	9,452
\$6,000 under \$7,000.....	19,984	18,022	129,289	79,039	78,939	19,984	57,933	11,574
\$7,000 under \$8,000.....	13,568	12,570	101,122	59,884	58,180	13,568	48,737	9,777
\$8,000 under \$9,000.....	14,678	13,782	122,359	58,104	57,312	14,678	69,631	14,171
\$9,000 under \$10,000.....	10,687	10,587	101,631	46,164	45,762	10,687	57,796	11,733
\$10,000 under \$11,000.....	8,072	7,635	84,718	31,696	31,395	8,072	53,662	11,180
\$11,000 under \$12,000.....	5,244	5,143	60,034	20,033	19,866	5,244	39,233	8,231
\$12,000 under \$13,000.....	3,431	3,230	42,837	13,387	13,152	3,431	28,672	6,194
\$13,000 under \$14,000.....	2,856	2,791	38,443	11,087	10,968	2,856	26,724	5,832
\$14,000 under \$15,000.....	2,184	1,949	31,636	8,066	7,965	2,184	22,527	5,095
\$15,000 under \$20,000.....	5,023	4,553	86,269	17,347	16,254	5,023	65,557	15,511
\$20,000 under \$25,000.....	1,806	1,736	40,079	6,552	6,219	1,806	32,056	8,096
\$25,000 under \$50,000.....	1,599	1,554	53,811	6,607	6,370	1,599	44,103	13,595
\$50,000 under \$100,000.....	282	271	18,078	1,121	1,039	282	15,516	6,378
\$100,000 under \$150,000.....	32	29	3,723	102	95	32	3,268	1,676
\$150,000 under \$200,000.....	13	10	2,253	46	42	13	2,029	1,113
\$200,000 under \$500,000.....	9	5	2,668	26	22	9	2,174	1,105
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	75,390	40,115	3,122,213	258,703	244,538	(¹)	(¹)	-
No adjusted gross income.....	2,837	(¹)	5,717	7,149	6,357	-	-	-
Under \$1,000.....	29,305	4,645	12,083	41,598	38,619	-	-	-
\$1,000 under \$2,000.....	17,090	11,181	26,344	57,332	51,421	-	-	-
\$2,000 under \$3,000.....	11,256	9,084	27,457	53,891	50,535	-	-	-
\$3,000 under \$4,000.....	9,084	7,611	31,785	52,145	51,454	(¹)	(¹)	-
\$4,000 under \$5,000.....	3,173	3,173	14,840	22,976	22,976	-	-	-
\$5,000 or more.....	2,645	2,611	17,001	23,612	23,578	-	-	-
Returns under \$5,000.....	171,753	79,659	2,900,533	452,023	433,558	100,203	116,884	23,146
Returns \$5,000 under \$10,000.....	81,609	73,136	582,864	342,943	339,072	79,130	282,002	56,707
Returns \$10,000 or more.....	30,717	28,938	466,474	116,702	114,005	30,584	335,586	84,006

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
New York								
Grand total.....	6,629,260	3,462,166	241,477,457	17,741,358	16,894,554	5,633,627	24,009,375	5,778,748
Taxable returns, total.....	5,591,077	3,096,423	40,032,867	15,000,945	14,510,274	5,591,077	23,979,441	5,778,748
Under \$1,000.....	130,139	-	108,124	130,139	130,139	130,139	18,418	3,649
\$1,000 under \$2,000.....	430,177	17,139	642,387	498,363	480,633	430,177	233,013	50,250
\$2,000 under \$3,000.....	527,485	83,109	1,329,597	860,431	815,391	527,485	665,976	119,518
\$3,000 under \$4,000.....	648,438	190,353	2,276,476	1,329,210	1,251,551	648,438	1,116,720	222,877
\$4,000 under \$5,000.....	663,176	283,048	2,986,261	1,603,507	1,539,280	663,176	1,540,113	311,175
\$5,000 under \$6,000.....	624,602	361,145	3,439,413	1,771,170	1,709,220	624,602	1,794,629	364,965
\$6,000 under \$7,000.....	555,336	412,897	3,603,351	1,777,773	1,736,516	555,336	1,941,054	395,596
\$7,000 under \$8,000.....	468,147	381,524	3,500,778	1,777,603	1,698,019	468,147	1,928,964	396,114
\$8,000 under \$9,000.....	353,066	300,359	2,998,665	1,210,172	1,186,468	353,066	1,760,017	365,137
\$9,000 under \$10,000.....	278,010	240,332	2,630,858	947,296	925,908	278,010	1,608,232	335,923
\$10,000 under \$11,000.....	212,016	192,167	2,226,544	751,861	738,913	212,016	1,395,072	293,173
\$11,000 under \$12,000.....	145,631	133,073	1,670,840	511,936	501,273	145,631	1,083,797	230,143
\$12,000 under \$13,000.....	102,247	94,084	1,387,265	365,333	355,363	102,247	852,687	183,525
\$13,000 under \$14,000.....	72,232	65,350	999,400	250,421	242,949	72,232	666,048	160,828
\$14,000 under \$15,000.....	56,192	51,494	813,283	197,934	191,132	56,192	551,113	121,882
\$15,000 under \$20,000.....	148,362	134,690	2,531,501	542,119	523,593	148,362	1,751,300	404,278
\$20,000 under \$25,000.....	61,665	55,073	1,372,576	223,250	213,076	61,665	987,691	247,971
\$25,000 under \$50,000.....	83,891	74,663	2,808,890	313,425	293,613	83,891	2,054,045	614,316
\$50,000 under \$100,000.....	23,307	20,557	1,547,937	78,442	75,442	23,307	1,156,405	470,084
\$100,000 under \$150,000.....	3,509	3,007	419,935	12,425	10,865	3,509	308,780	151,212
\$150,000 under \$200,000.....	1,245	1,057	213,410	4,345	3,759	1,245	153,833	81,173
\$200,000 under \$500,000.....	1,345	1,113	383,726	4,524	3,826	1,345	269,537	151,988
\$500,000 under \$1,000,000.....	187	137	123,977	634	504	187	87,755	51,279
\$1,000,000 or more.....	80	59	155,683	262	217	80	114,281	71,281
Non-taxable returns, total.....	1,038,183	365,743	21,444,590	2,740,413	2,384,280	42,550	29,934	-
No adjusted gross income.....	24,555	13,190	567,830	60,733	51,315	-	-	-
Under \$1,000.....	506,840	52,025	225,229	727,123	645,408	(*)	(*)	-
\$1,000 under \$2,000.....	244,945	112,656	356,699	571,288	511,194	4,208	4,208	-
\$2,000 under \$3,000.....	125,389	79,723	306,480	492,281	421,643	13,165	8,003	-
\$3,000 under \$4,000.....	83,891	381,524	274,426	403,587	372,659	10,136	8,813	-
\$4,000 under \$5,000.....	33,487	28,627	148,532	182,129	168,129	2,722	2,722	-
\$5,000 or more.....	23,061	18,064	201,034	145,089	139,838	2,485	6,159	-
Returns under \$5,000.....	3,414,557	921,328	28,586,401	7,019,380	6,461,436	2,439,500	3,558,013	707,469
Returns \$5,000 under \$10,000.....	2,299,877	1,712,680	16,302,224	7,450,314	7,267,605	2,281,273	9,036,276	1,857,736
Returns \$10,000 or more.....	914,826	828,158	16,588,832	3,271,664	3,165,513	912,854	11,415,086	3,213,543
North Carolina								
Grand total.....	1,353,694	750,255	35,960,224	4,042,559	3,940,600	961,378	2,857,247	641,511
Taxable returns, total.....	957,738	587,384	5,383,864	2,732,333	2,687,947	957,738	2,854,226	641,511
Under \$1,000.....	30,399	(*)	25,627	30,399	30,399	30,399	4,720	937
\$1,000 under \$2,000.....	91,095	9,639	138,931	113,637	112,572	91,095	52,578	10,469
\$2,000 under \$3,000.....	132,870	42,867	325,827	246,392	236,897	132,870	130,848	26,057
\$3,000 under \$4,000.....	151,633	72,207	532,783	392,367	385,232	151,633	217,042	43,435
\$4,000 under \$5,000.....	124,688	88,236	556,264	388,216	380,570	124,688	228,160	45,713
\$5,000 under \$6,000.....	120,040	96,644	657,569	410,387	405,676	120,040	301,091	60,532
\$6,000 under \$7,000.....	86,565	76,145	558,603	328,305	326,033	86,565	265,274	53,420
\$7,000 under \$8,000.....	60,539	55,300	451,916	228,111	224,861	60,539	238,998	48,114
\$8,000 under \$9,000.....	43,907	39,764	371,202	197,870	195,905	43,907	212,753	43,271
\$9,000 under \$10,000.....	31,722	29,947	298,308	107,099	104,376	31,722	186,953	38,164
\$10,000 under \$11,000.....	20,784	19,687	217,900	76,985	75,887	20,784	133,469	27,621
\$11,000 under \$12,000.....	13,557	13,042	155,901	52,595	52,336	13,557	99,087	20,775
\$12,000 under \$13,000.....	9,160	8,610	114,366	33,216	32,665	9,160	75,233	15,884
\$13,000 under \$14,000.....	6,275	5,853	84,710	21,938	21,184	6,275	57,020	12,312
\$14,000 under \$15,000.....	5,145	4,870	74,448	19,033	18,622	5,145	50,190	10,880
\$15,000 under \$20,000.....	12,469	11,338	211,727	43,913	42,398	12,469	151,143	34,854
\$20,000 under \$25,000.....	5,786	5,373	129,078	21,973	21,219	5,786	93,550	23,213
\$25,000 under \$50,000.....	9,029	8,437	299,031	35,548	33,799	9,029	226,859	67,354
\$50,000 under \$100,000.....	1,777	1,572	113,099	6,761	6,242	1,777	87,832	35,605
\$100,000 under \$150,000.....	216	199	25,978	761	741	216	19,530	9,688
\$150,000 under \$200,000.....	45	40	7,571	179	163	45	5,399	2,824
\$200,000 under \$500,000.....	51	40	14,342	192	161	51	10,513	5,879
\$500,000 under \$1,000,000.....	4	3	2,560	11	9	4	2,115	1,299
\$1,000,000 or more.....	2	-	5,314	4	2	2	3,869	3,211
Non-taxable returns, total.....	395,956	162,871	25,576,360	1,310,226	1,252,653	3,640	3,021	-
No adjusted gross income.....	8,607	5,196	215,468	24,849	22,725	-	-	-
Under \$1,000.....	163,384	26,444	77,883	317,288	296,249	-	-	-
\$1,000 under \$2,000.....	110,655	53,441	157,483	369,874	350,071	-	-	-
\$2,000 under \$3,000.....	60,833	37,236	151,593	275,191	265,054	-	-	-
\$3,000 under \$4,000.....	36,836	28,671	127,348	212,766	209,262	-	-	-
\$4,000 under \$5,000.....	10,463	8,066	46,097	72,765	72,368	3,640	3,021	-
\$5,000 or more.....	5,178	3,817	31,424	37,510	36,924	-	-	-
Returns under \$5,000.....	921,463	572,500	2,134,368	2,459,727	2,381,399	536,001	635,795	126,611
Returns \$5,000 under \$10,000.....	347,800	298,590	2,367,190	1,268,784	1,253,389	343,058	1,205,693	243,501
Returns \$10,000 or more.....	84,431	79,165	1,458,666	314,048	305,812	84,319	1,016,179	271,399

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemption other than age or blindness	Taxable income		Income tax after credits
						Number of returns	Amount (Thousand dollars)	
North Dakota								
Grand total.....	209,068	133,443	3,898,794	676,238	640,011	145,789	423,537	89,226
Taxable returns, total.....	140,241	89,653	780,671	414,533	400,676	140,241	420,413	89,226
Under \$1,000.....	3,479	-	3,118	3,478	3,478	3,478	719	142
\$1,000 under \$2,000.....	12,048	(4)	27,541	7,779	21,264	18,268	11,607	2,356
\$2,000 under \$3,000.....	13,812	5,637	35,860	26,542	24,639	13,812	15,076	2,869
\$3,000 under \$4,000.....	20,612	11,168	71,550	48,728	46,435	20,612	32,479	6,258
\$4,000 under \$5,000.....	21,198	15,929	96,108	69,857	66,283	21,198	40,225	7,479
\$5,000 under \$6,000.....	13,771	10,783	74,767	49,929	48,916	13,771	34,106	6,688
\$6,000 under \$7,000.....	13,446	11,157	86,013	47,900	46,896	13,446	45,411	8,835
\$7,000 under \$8,000.....	11,443	9,954	86,139	48,263	47,460	11,443	43,531	8,599
\$8,000 under \$9,000.....	5,471	5,070	45,383	20,213	19,911	5,471	25,097	5,062
\$9,000 under \$10,000.....	6,756	6,656	66,033	26,640	25,845	6,756	37,393	7,529
\$10,000 under \$11,000.....	3,104	3,108	32,663	15,123	14,895	3,104	19,011	3,853
\$11,000 under \$12,000.....	2,300	2,133	26,668	9,393	9,097	2,300	17,302	3,538
\$12,000 under \$13,000.....	1,005	722	12,675	3,885	3,709	1,005	6,560	1,776
\$13,000 under \$14,000.....	837	864	11,079	3,314	3,012	837	7,963	1,731
\$14,000 under \$15,000.....	735	735	10,600	3,637	3,637	735	7,001	1,487
\$15,000 under \$20,000.....	2,145	2,111	36,017	8,988	8,655	2,145	26,672	6,009
\$20,000 under \$25,000.....	909	841	20,165	3,841	3,808	909	15,857	4,009
\$25,000 under \$30,000.....	828	745	27,116	3,501	3,338	829	21,462	6,470
\$30,000 under \$40,000.....	34	34	5,975	407	382	34	4,877	1,979
\$40,000 under \$50,000.....	17	16	2,004	66	63	17	1,799	879
\$50,000 under \$60,000.....	3	3	494	8	6	3	460	232
\$60,000 under \$70,000.....	-	-	6	2,001	21	7	1,723	962
\$70,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 or more.....	1	1	1,330	4	2	1	1,282	634
Nontaxable returns, total.....	68,827	43,790	2,118,038	261,705	239,337	5,548	3,324	-
No adjusted gross income.....	4,222	2,610	5,352	13,192	11,494	-	-	-
Under \$1,000.....	21,429	6,834	10,523	43,433	38,094	-	-	-
\$1,000 under \$2,000.....	17,613	11,712	25,881	61,455	52,093	2,702	1,229	-
\$2,000 under \$3,000.....	11,133	7,406	26,759	46,844	42,071	-	-	-
\$3,000 under \$4,000.....	6,719	5,316	21,435	39,332	36,628	-	-	-
\$4,000 under \$5,000.....	5,084	4,987	22,924	36,509	35,421	2,008	1,205	-
\$5,000 or more.....	2,523	3,523	13,975	20,935	20,935	838	890	-
Returns under \$5,000.....	143,672	75,796	3,338,192	410,174	379,503	82,078	102,540	19,054
Returns \$5,000 under \$10,000.....	53,372	46,110	370,244	213,792	209,284	11,691	136,874	36,613
Returns \$10,000 or more.....	12,024	11,537	190,263	52,272	50,224	12,020	134,123	33,559
Ohio								
Grand total.....	3,360,412	2,103,251	19,569,650	9,273,240	9,440,730	2,811,656	11,235,183	2,557,600
Taxable returns, total.....	2,789,309	1,838,148	18,735,585	8,154,311	7,930,114	2,789,309	11,217,179	2,557,600
Under \$1,000.....	73,844	-	61,366	73,844	73,844	73,844	10,995	2,185
\$1,000 under \$2,000.....	207,894	12,360	308,352	238,161	231,499	207,894	127,702	25,348
\$2,000 under \$3,000.....	218,396	77,640	545,675	307,999	299,375	218,396	254,608	50,546
\$3,000 under \$4,000.....	265,791	106,347	933,673	568,802	535,929	265,851	465,752	92,233
\$4,000 under \$5,000.....	302,011	164,233	1,368,057	799,592	775,159	302,011	696,164	139,795
\$5,000 under \$6,000.....	364,330	271,867	2,001,163	1,180,524	1,162,096	362,335	1,000,736	201,862
\$6,000 under \$7,000.....	344,560	283,744	2,238,459	1,196,240	1,177,763	344,560	1,187,886	240,514
\$7,000 under \$8,000.....	273,920	244,578	2,044,949	991,421	973,038	273,920	1,184,455	235,008
\$8,000 under \$9,000.....	198,544	125,064	1,681,066	756,259	746,924	198,544	969,074	199,303
\$9,000 under \$10,000.....	166,088	157,130	1,573,133	616,347	604,406	166,088	970,957	201,123
\$10,000 under \$11,000.....	103,337	97,847	1,080,818	372,362	367,634	103,337	706,178	147,910
\$11,000 under \$12,000.....	70,170	67,397	800,223	247,003	246,096	70,170	547,233	116,060
\$12,000 under \$13,000.....	47,077	45,205	526,078	168,933	165,493	47,077	408,831	88,006
\$13,000 under \$14,000.....	32,579	30,287	356,367	112,564	110,724	32,579	301,105	68,035
\$14,000 under \$15,000.....	22,110	20,706	319,651	79,185	76,946	22,110	231,128	51,402
\$15,000 under \$20,000.....	49,659	47,221	842,413	184,505	178,525	49,659	625,480	145,107
\$20,000 under \$25,000.....	18,246	16,616	405,599	69,280	65,665	18,246	314,141	80,147
\$25,000 under \$30,000.....	27,519	23,423	599,767	100,238	94,159	27,519	499,846	215,585
\$30,000 under \$40,000.....	6,085	5,523	399,902	23,631	21,663	6,085	335,023	141,097
\$40,000 under \$50,000.....	915	713	97,010	5,007	4,280	915	79,948	42,848
\$50,000 or more.....	254	213	43,400	905	763	254	35,012	19,279
\$200,000 under \$300,000.....	265	222	75,171	916	722	265	38,321	34,642
\$300,000 under \$1,000,000.....	12	9	20,993	107	89	12	15,240	9,726
\$1,000,000 or more.....	10	8	18,339	32	29	10	15,374	11,049
Nontaxable returns, total.....	571,103	265,103	3,234,065	1,718,928	1,510,616	22,347	18,004	-
No adjusted gross income.....	13,911	7,770	541,092	36,499	32,302	-	-	-
Under \$1,000.....	251,680	99,445	389,062	389,062	350,570	(4)	(4)	-
\$1,000 under \$2,000.....	141,001	66,330	204,992	246,992	235,917	4,462	1,911	-
\$2,000 under \$3,000.....	34,706	10,119	200,290	349,203	296,474	2,335	5,218	-
\$3,000 under \$4,000.....	38,368	31,912	131,237	200,666	189,110	4,965	4,218	-
\$4,000 under \$5,000.....	23,423	21,234	103,433	160,796	146,326	(4)	(4)	-
\$5,000 or more.....	20,300	18,400	126,453	144,290	139,717	2,250	4,350	-
Returns under \$5,000.....	1,618,768	997,133	8,324,717	4,623,036	3,306,705	1,058,034	1,568,875	300,317
Returns \$5,000 under \$10,000.....	1,365,166	1,160,271	9,455,892	4,883,076	4,781,692	1,347,639	5,287,254	1,077,790
Returns \$10,000 or more.....	376,482	355,847	5,389,049	1,847,128	1,332,333	376,978	4,399,054	1,169,493

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Oklahoma								
Grand total.....	747,105	490,411	3,454,506	2,122,657	2,032,754	542,081	1,784,389	407,295
Taxable returns, total.....	536,868	375,215	3,212,854	1,928,627	1,492,462	536,868	1,780,653	407,295
Under \$1,000.....	21,065	-	17,589	21,065	21,065	21,065	3,040	608
\$1,000 under \$2,000.....	27,426	7,406	32,589	71,220	70,119	27,426	28,094	5,277
\$2,000 under \$3,000.....	48,378	22,281	119,131	86,716	86,300	48,378	48,900	9,436
\$3,000 under \$4,000.....	70,764	47,988	246,053	183,349	175,820	70,764	96,385	18,912
\$4,000 under \$5,000.....	73,891	53,450	332,731	225,317	225,565	73,891	135,149	26,659
\$5,000 under \$6,000.....	63,860	56,576	349,794	223,312	218,491	63,860	154,227	30,480
\$6,000 under \$7,000.....	36,428	49,600	391,702	188,865	183,959	36,428	179,376	35,931
\$7,000 under \$8,000.....	37,558	28,762	281,762	138,047	134,769	37,558	152,555	30,067
\$8,000 under \$9,000.....	32,216	29,611	273,247	107,335	105,837	32,216	164,050	33,659
\$9,000 under \$10,000.....	17,588	15,794	165,489	65,020	63,717	17,588	99,596	20,712
\$10,000 under \$11,000.....	15,128	14,826	158,426	54,329	53,333	15,128	99,577	20,636
\$11,000 under \$12,000.....	10,186	9,755	117,109	34,840	33,939	10,186	78,600	16,490
\$12,000 under \$13,000.....	6,814	6,477	84,769	23,133	22,631	6,814	57,935	12,364
\$13,000 under \$14,000.....	5,311	5,144	61,244	19,381	18,948	5,311	48,396	10,156
\$14,000 under \$15,000.....	3,689	3,388	53,407	13,119	12,786	3,689	37,452	8,281
\$15,000 under \$20,000.....	8,761	8,261	147,991	31,581	30,781	8,761	108,603	24,850
\$20,000 under \$25,000.....	3,400	3,066	75,411	12,040	11,475	3,400	58,099	15,836
\$25,000 under \$50,000.....	5,077	4,699	169,371	19,360	18,344	5,077	135,172	41,246
\$50,000 under \$100,000.....	1,029	925	60,736	3,797	3,390	1,029	57,668	24,554
\$100,000 under \$150,000.....	142	126	16,836	556	486	142	13,983	6,915
\$150,000 under \$200,000.....	38	30	6,368	141	113	38	5,356	2,858
\$200,000 under \$500,000.....	49	43	13,784	206	176	49	10,665	6,026
\$500,000 under \$1,000,000.....	7	5	4,850	27	20	7	4,311	2,766
\$1,000,000 or more.....	3	2	4,016	11	8	3	3,444	1,951
Non-taxable returns, total.....	210,237	115,196	241,652	594,030	540,292	5,213	3,736	-
No adjusted gross income.....	8,870	7,165	54,667	25,229	21,926	-	-	-
Under \$1,000.....	92,159	22,674	44,902	154,212	140,653	-	-	-
\$1,000 under \$2,000.....	56,088	38,919	80,601	171,792	147,575	2,996	939	-
\$2,000 under \$3,000.....	28,663	24,573	69,946	120,640	112,911	-	-	-
\$3,000 under \$4,000.....	17,514	15,913	59,183	89,883	86,887	-	-	-
\$4,000 under \$5,000.....	3,903	(4)	17,440	19,723	19,018	1,208	828	-
\$5,000 or more.....	3,040	2,046	19,247	12,551	11,322	1,009	1,969	-
Returns under \$5,000.....	478,721	244,275	3,020,438	1,775,006	1,105,839	275,728	313,335	61,250
Returns \$5,000 under \$10,000.....	208,706	129,345	1,440,427	734,963	720,352	28,721	751,732	151,548
Returns \$10,000 or more.....	59,678	56,791	993,581	212,688	206,563	59,642	719,332	194,447
Oregon								
Grand total.....	627,907	406,946	3,400,361	1,824,226	1,740,210	507,402	1,886,813	417,687
Taxable returns, total.....	501,730	342,285	3,266,070	1,463,129	1,428,312	501,730	1,881,177	417,687
Under \$1,000.....	15,826	-	13,369	15,826	15,826	15,826	2,528	495
\$1,000 under \$2,000.....	41,186	3,891	62,459	48,559	46,971	41,186	25,337	5,029
\$2,000 under \$3,000.....	41,205	19,041	103,094	69,300	63,845	41,205	49,073	9,966
\$3,000 under \$4,000.....	49,192	24,647	127,597	104,148	100,562	49,192	86,417	17,312
\$4,000 under \$5,000.....	59,362	40,280	269,561	165,308	157,651	59,362	131,008	25,858
\$5,000 under \$6,000.....	70,033	54,943	384,827	240,140	235,064	70,033	183,344	36,956
\$6,000 under \$7,000.....	55,452	47,709	361,195	187,859	186,361	55,452	191,047	38,503
\$7,000 under \$8,000.....	43,086	44,900	399,844	187,036	185,744	43,086	192,933	39,041
\$8,000 under \$9,000.....	33,983	32,893	290,087	121,858	121,589	33,983	170,728	34,794
\$9,000 under \$10,000.....	21,592	20,401	204,770	80,275	78,184	21,592	128,112	25,555
\$10,000 under \$11,000.....	17,479	17,012	182,890	64,868	64,007	17,479	116,928	24,248
\$11,000 under \$12,000.....	12,956	12,490	148,620	47,128	46,233	12,956	98,403	20,664
\$12,000 under \$13,000.....	8,900	8,468	110,902	32,404	31,760	8,900	74,734	15,808
\$13,000 under \$14,000.....	6,204	3,970	83,653	21,124	20,399	6,204	57,867	12,879
\$14,000 under \$15,000.....	5,485	3,320	50,406	13,400	13,168	5,485	55,495	14,888
\$15,000 under \$20,000.....	8,282	7,785	139,742	29,913	28,785	8,282	101,804	23,346
\$20,000 under \$25,000.....	2,673	2,541	59,400	10,982	10,717	2,673	42,962	10,326
\$25,000 under \$50,000.....	4,818	4,318	160,784	19,056	17,851	4,818	125,190	37,859
\$50,000 under \$100,000.....	873	809	56,584	3,410	3,147	873	44,921	18,456
\$100,000 under \$150,000.....	92	86	10,880	367	321	92	8,989	4,412
\$150,000 under \$200,000.....	24	24	4,223	76	66	24	3,275	1,760
\$200,000 under \$500,000.....	15	15	4,181	52	43	15	3,363	1,817
\$500,000 under \$1,000,000.....	9	8	5,789	35	3	9	5,206	2,654
\$1,000,000 or more.....	3	2	6,214	11	9	3	4,913	2,701
Non-taxable returns, total.....	126,177	63,661	154,291	361,097	311,898	5,672	5,636	-
No adjusted gross income.....	5,343	4,131	27,728	14,522	13,414	-	-	-
Under \$1,000.....	36,053	11,282	26,375	87,729	76,951	-	-	-
\$1,000 under \$2,000.....	13,066	10,237	45,295	37,393	36,604	-	-	-
\$2,000 under \$3,000.....	17,981	14,997	44,761	75,333	64,223	4,574	3,327	-
\$3,000 under \$4,000.....	9,884	8,792	34,222	48,539	43,179	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	3,159	3,126	19,305	20,630	19,172	(4)	(4)	-
Returns under \$5,000.....	329,789	199,334	2,756,066	743,608	677,581	231,345	297,690	58,240
Returns \$5,000 under \$10,000.....	232,137	120,837	1,617,848	897,183	825,667	232,145	864,387	178,849
Returns \$10,000 or more.....	65,981	63,175	1,026,447	243,438	236,962	65,912	724,836	184,598

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
					Number of returns	Amount (Thousands of dollars)	
South Carolina							
Grand total.....	629,877	359,998	2,787,620	1,890,143	1,855,761	465,216	1,347,001
Taxable returns, total.....	463,170	290,468	2,532,062	1,342,453	1,328,528	463,170	1,344,138
Under \$1,000.....	19,454	-	16,152	19,454	19,454	2,849	566
\$1,000 under \$2,000.....	3,941	7,395	50,401	50,207	39,306	19,758	3,923
\$2,000 under \$3,000.....	67,141	119,119	168,892	130,480	128,917	67,141	67,273
\$3,000 under \$4,000.....	71,689	39,198	255,633	187,895	186,433	71,689	107,114
\$4,000 under \$5,000.....	29,499	42,487	265,994	195,119	192,783	29,499	107,698
\$5,000 under \$6,000.....	51,801	41,628	284,571	197,431	196,650	51,801	121,616
\$6,000 under \$7,000.....	43,288	38,005	282,451	152,262	150,953	43,288	163,596
\$7,000 under \$8,000.....	31,123	30,250	231,971	107,225	106,934	31,123	131,114
\$8,000 under \$9,000.....	26,030	24,367	225,361	97,089	95,727	26,030	129,031
\$9,000 under \$10,000.....	14,762	14,175	140,434	95,634	97,874	14,762	84,052
\$10,000 under \$11,000.....	11,253	-	117,457	41,407	40,835	11,253	74,202
\$11,000 under \$12,000.....	7,436	7,218	85,195	26,653	26,223	7,436	56,895
\$12,000 under \$13,000.....	4,832	4,684	60,263	17,533	17,009	4,832	39,844
\$13,000 under \$14,000.....	2,786	2,715	37,359	11,397	10,794	2,786	24,415
\$14,000 under \$15,000.....	2,116	1,930	30,491	7,385	7,122	2,116	21,474
\$15,000 under \$20,000.....	5,162	4,732	87,697	19,634	19,178	5,162	62,472
\$20,000 under \$25,000.....	2,111	1,981	47,092	8,197	7,878	2,111	34,920
\$25,000 under \$50,000.....	2,772	2,653	93,599	11,766	11,363	2,772	21,782
\$50,000 under \$100,000.....	530	513	34,390	2,206	2,044	530	11,382
\$100,000 under \$150,000.....	39	35	4,552	138	120	39	1,872
\$150,000 under \$200,000.....	14	13	2,444	64	60	14	3,621
\$200,000 under \$500,000.....	18	16	4,882	56	50	18	6,779
\$500,000 under \$1,000,000.....	4	3	2,990	17	15	4	2,188
\$1,000,000 or more.....	-	-	-	-	-	-	1,279
Nontaxable returns, total.....	166,707	69,530	225,558	547,690	527,233	2,046	2,863
No adjusted gross income.....	3,378	1,397	6,383	8,430	7,360	-	-
Under \$1,000.....	69,937	8,729	39,499	113,422	106,952	-	-
\$1,000 under \$2,000.....	41,211	18,945	61,138	127,686	120,853	-	-
\$2,000 under \$3,000.....	22,874	15,744	55,977	111,530	108,278	2,046	2,863
\$3,000 under \$4,000.....	21,103	17,098	123,689	121,348	-	-	-
\$4,000 under \$5,000.....	6,249	5,662	27,860	46,199	45,710	-	-
\$5,000 or more.....	1,955	1,955	14,321	16,934	16,732	-	-
Returns under \$5,000.....	421,840	172,320	2,105,100	1,114,105	1,088,195	258,844	306,017
Returns \$5,000 under \$10,000.....	168,860	150,276	1,171,834	624,421	617,203	614,794	124,019
Returns \$10,000 or more.....	39,177	37,402	610,686	146,900	143,145	39,169	107,752
South Dakota							
Grand total.....	231,397	145,082	2,950,956	724,209	682,757	154,932	453,896
Taxable returns, total.....	150,362	99,948	835,152	457,124	441,620	150,362	449,566
Under \$1,000.....	5,962	-	5,962	5,962	5,962	988	193
\$1,000 under \$2,000.....	16,354	(4)	24,970	20,658	20,356	16,354	9,711
\$2,000 under \$3,000.....	16,402	5,391	40,589	27,286	25,986	16,402	18,464
\$3,000 under \$4,000.....	18,427	12,861	64,269	48,116	45,224	18,427	5,264
\$4,000 under \$5,000.....	21,462	16,396	97,021	77,895	76,493	21,462	6,849
\$5,000 under \$6,000.....	15,326	13,430	81,736	61,656	59,867	15,326	5,668
\$6,000 under \$7,000.....	18,804	16,814	121,560	75,090	73,997	18,804	11,230
\$7,000 under \$8,000.....	12,947	10,266	96,800	43,862	41,952	12,947	54,004
\$8,000 under \$9,000.....	8,159	7,067	69,033	32,366	31,649	8,159	8,358
\$9,000 under \$10,000.....	3,586	3,485	33,997	12,848	12,747	3,586	4,380
\$10,000 under \$11,000.....	3,601	3,321	37,746	14,602	14,478	3,601	24,195
\$11,000 under \$12,000.....	2,122	1,958	24,414	8,028	7,584	2,122	5,460
\$12,000 under \$13,000.....	1,448	1,416	15,114	6,354	5,975	1,448	11,996
\$13,000 under \$14,000.....	1,258	1,133	16,904	4,315	4,220	1,258	12,411
\$14,000 under \$15,000.....	725	694	10,498	2,961	2,772	725	7,450
\$15,000 under \$20,000.....	1,913	1,819	32,282	7,364	7,021	1,913	24,645
\$20,000 under \$25,000.....	814	814	15,243	3,351	3,162	814	14,625
\$25,000 under \$50,000.....	824	817	28,076	3,903	3,692	824	23,273
\$50,000 under \$100,000.....	147	143	9,132	546	524	147	8,232
\$100,000 under \$150,000.....	10	9	1,157	46	44	10	1,014
\$150,000 under \$200,000.....	2	2	319	6	6	2	292
\$200,000 under \$500,000.....	2	2	614	6	6	2	538
\$500,000 under \$1,000,000.....	1	1	582	3	3	1	519
\$1,000,000 or more.....	-	-	-	-	-	-	-
Nontaxable returns, total.....	81,071	45,134	2,115,804	267,085	241,137	4,606	4,330
No adjusted gross income.....	5,228	3,820	18,498	17,794	17,794	-	-
Under \$1,000.....	31,820	7,150	15,056	57,907	51,811	-	-
\$1,000 under \$2,000.....	19,718	13,450	29,540	67,116	57,929	-	-
\$2,000 under \$3,000.....	12,197	9,208	29,390	47,034	39,562	3,204	1,968
\$3,000 under \$4,000.....	6,817	6,315	23,609	38,807	37,111	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$5,000 or more.....	2,793	2,793	16,160	22,623	22,623	(4)	(4)
Returns under \$5,000.....	156,915	79,096	331,531	424,289	390,535	82,538	95,266
Returns \$5,000 under \$10,000.....	61,615	53,855	421,286	248,405	242,735	59,527	42,233
Returns \$10,000 or more.....	12,867	12,129	198,139	34,515	49,487	12,867	36,399

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Utah								
Grand total.....	306,711	195,464	3,168,566	967,206	941,240	246,488	835,633	182,501
Taxable returns, total.....	244,718	164,690	1,545,159	774,857	764,112	244,718	833,113	182,501
Under \$1,000.....	9,446	-	8,079	9,646	9,646	9,646	1,466	292
\$1,000 under \$2,000.....	24,918	1,776	37,754	27,288	24,918	16,899	3,333	1,333
\$2,000 under \$3,000.....	22,206	5,428	54,235	32,054	30,979	22,206	27,743	5,545
\$3,000 under \$4,000.....	18,491	8,673	65,106	42,503	38,876	18,491	30,513	6,151
\$4,000 under \$5,000.....	24,055	15,333	108,797	68,329	67,034	24,055	31,477	10,205
\$5,000 under \$6,000.....	28,122	22,047	152,638	94,966	93,494	28,122	72,269	14,571
\$6,000 under \$7,000.....	33,984	21,051	219,805	140,502	140,005	33,984	97,462	19,727
\$7,000 under \$8,000.....	21,361	19,311	160,518	89,496	88,999	21,361	82,028	16,853
\$8,000 under \$9,000.....	20,095	19,096	170,397	90,213	89,626	20,095	85,424	17,178
\$9,000 under \$10,000.....	9,343	9,244	88,786	42,243	42,243	9,343	3,242	9,892
\$10,000 under \$11,000.....	10,014	9,781	104,501	41,689	41,255	10,014	61,937	12,847
\$11,000 under \$12,000.....	6,257	6,257	72,947	26,977	26,363	6,257	45,126	9,443
\$12,000 under \$13,000.....	3,795	3,729	47,306	16,115	16,048	3,795	29,602	6,243
\$13,000 under \$14,000.....	2,895	2,796	38,799	12,548	12,448	2,895	24,939	5,412
\$14,000 under \$15,000.....	1,964	1,931	28,336	7,827	7,627	1,964	19,129	4,155
\$15,000 under \$20,000.....	3,937	3,771	67,777	16,525	15,892	3,937	47,336	10,764
\$20,000 under \$25,000.....	1,605	1,472	35,968	7,561	7,328	1,605	25,436	6,397
\$25,000 under \$50,000.....	1,597	1,534	54,551	7,223	7,053	1,597	42,289	12,899
\$50,000 under \$100,000.....	317	306	20,726	1,319	1,225	317	16,985	7,059
\$100,000 under \$150,000.....	36	34	4,322	146	124	36	3,562	1,790
\$150,000 under \$200,000.....	15	13	2,588	50	45	15	2,230	1,177
\$200,000 under \$500,000.....	5	5	1,297	17	13	5	1,066	599
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non taxable returns, total.....	61,993	30,774	393,407	192,349	177,128	1,770	2,520	-
No adjusted gross income.....	2,334	1,877	9,218	7,990	7,683	-	-	-
Under \$1,000.....	28,044	3,289	12,069	39,211	35,689	-	-	-
\$1,000 under \$2,000.....	11,703	7,984	35,964	29,376	-	-	-	-
\$2,000 under \$3,000.....	6,449	6,748	20,400	34,783	31,929	(4)	(4)	-
\$3,000 under \$4,000.....	4,543	4,536	18,549	30,969	29,034	(4)	(4)	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	4,103	4,103	25,406	29,304	28,329	1,084	2,161	-
Returns under \$5,000.....	157,206	58,183	334,972	342,865	331,111	100,002	128,457	25,527
Returns \$5,000 under \$10,000.....	116,975	105,619	817,191	486,558	482,530	113,989	387,639	78,228
Returns \$10,000 or more.....	32,530	31,662	479,403	137,783	135,587	32,497	319,537	78,746
Vermont								
Grand total.....	132,781	71,606	3,568,568	380,167	357,718	97,145	283,431	61,731
Taxable returns, total.....	95,971	54,499	518,720	262,187	252,758	95,971	282,869	61,731
Under \$1,000.....	2,778	-	2,200	2,778	2,778	2,778	319	59
\$1,000 under \$2,000.....	11,728	(4)	17,727	11,421	13,320	11,728	7,981	1,507
\$2,000 under \$3,000.....	9,727	2,997	24,106	16,320	15,318	9,727	11,565	2,307
\$3,000 under \$4,000.....	15,167	5,262	53,431	33,515	31,254	15,167	24,899	4,835
\$4,000 under \$5,000.....	15,853	10,347	70,925	51,010	50,524	15,853	29,812	5,867
\$5,000 under \$6,000.....	13,436	11,175	74,337	45,626	43,967	13,436	34,507	6,950
\$6,000 under \$7,000.....	9,133	7,675	59,452	35,210	33,770	9,133	28,253	5,648
\$7,000 under \$8,000.....	4,406	2,933	32,743	12,315	11,628	4,406	21,219	4,296
\$8,000 under \$9,000.....	2,850	2,850	24,189	12,387	12,087	2,850	14,186	2,843
\$9,000 under \$10,000.....	3,250	3,150	30,379	10,422	10,322	3,250	19,771	4,086
\$10,000 under \$11,000.....	1,663	1,564	17,363	6,810	6,513	1,663	10,309	2,070
\$11,000 under \$12,000.....	1,235	1,202	14,130	5,037	5,037	1,235	8,907	1,791
\$12,000 under \$13,000.....	832	799	10,412	2,921	2,723	832	6,993	1,469
\$13,000 under \$14,000.....	699	666	9,420	2,330	2,164	699	6,662	1,463
\$14,000 under \$15,000.....	702	669	10,212	2,475	2,376	702	7,560	1,676
\$15,000 under \$20,000.....	1,077	977	18,639	4,180	4,045	1,077	13,301	3,062
\$20,000 under \$25,000.....	711	644	15,357	3,640	2,540	711	11,569	2,862
\$25,000 under \$50,000.....	571	662	19,771	2,197	2,046	571	15,691	4,944
\$50,000 under \$100,000.....	130	105	8,318	534	463	130	6,282	2,467
\$100,000 under \$150,000.....	15	12	1,745	60	52	15	1,330	638
\$150,000 under \$200,000.....	2	1	326	6	2	2	246	126
\$200,000 under \$500,000.....	5	4	1,331	14	11	5	828	456
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	1	1,694	2	2	1	837	309
Non taxable returns, total.....	36,810	17,107	349,848	117,980	104,960	(4)	(4)	-
No adjusted gross income.....	1,208	(4)	1,834	4,128	2,718	-	-	-
Under \$1,000.....	18,951	3,487	8,711	36,738	31,195	-	-	-
\$1,000 under \$2,000.....	6,636	4,375	10,203	22,369	19,135	-	-	-
\$2,000 under \$3,000.....	5,229	4,626	12,994	24,050	21,703	-	-	-
\$3,000 under \$4,000.....	2,290	(4)	7,573	12,056	12,056	(4)	(4)	-
\$4,000 under \$5,000.....	2,496	2,010	12,201	18,639	18,133	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	91,358	36,512	321,966	228,596	211,726	56,427	74,738	14,575
Returns \$5,000 under \$10,000.....	33,778	28,486	225,322	122,383	118,011	33,075	118,266	23,823
Returns \$10,000 or more.....	7,645	7,108	129,280	29,188	27,981	7,643	90,427	23,333

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Exemptions other than basic (Thousands)	Taxable income		Income tax after credits (Thousand dollars)	
					Number of returns	Amount (Thousand dollars)		
West Virginia								
Grand total.....	524,214	324,908	2,378,992	1,581,071	1,526,852	394,725	1,246,347	272,891
Taxable returns, total.....	392,654	257,833	2,207,286	1,156,257	1,134,908	392,654	1,244,633	272,891
Under \$1,000.....	13,925	-	11,652	13,925	13,925	13,925	1,901	390
\$1,000 under \$2,000.....	44,805	3,310	64,013	54,667	54,369	44,805	23,878	4,770
\$2,000 under \$3,000.....	41,259	12,986	104,642	77,615	73,967	41,259	45,917	9,020
\$3,000 under \$4,000.....	31,819	31,544	180,221	138,117	134,956	31,819	75,621	15,175
\$4,000 under \$5,000.....	47,118	32,922	212,841	152,637	149,564	47,118	96,417	19,330
\$5,000 under \$6,000.....	45,101	40,145	249,067	169,045	165,584	45,101	116,631	23,590
\$6,000 under \$7,000.....	41,161	35,235	266,434	146,374	144,403	41,161	144,235	29,044
\$7,000 under \$8,000.....	40,149	37,485	300,680	152,142	150,861	40,149	173,255	35,169
\$8,000 under \$9,000.....	19,552	19,552	166,680	77,486	77,288	19,552	97,378	20,245
\$9,000 under \$10,000.....	12,980	11,406	122,036	47,402	46,534	12,980	76,826	15,920
\$10,000 under \$11,000.....	9,902	9,678	103,624	36,253	35,709	9,902	67,994	14,194
\$11,000 under \$12,000.....	7,125	6,869	81,467	26,967	26,618	7,125	55,341	11,700
\$12,000 under \$13,000.....	4,539	4,412	56,289	15,787	15,534	4,539	40,188	8,660
\$13,000 under \$14,000.....	2,719	2,527	36,557	9,540	9,221	2,719	26,018	5,140
\$14,000 under \$15,000.....	1,890	1,826	27,369	6,736	6,514	1,890	20,740	4,300
\$15,000 under \$20,000.....	4,335	4,143	73,573	15,450	14,559	4,335	56,185	13,616
\$20,000 under \$25,000.....	1,624	1,400	35,634	5,761	5,494	1,624	28,890	7,511
\$25,000 under \$50,000.....	2,100	1,898	72,197	8,292	8,000	2,100	58,079	18,209
\$50,000 under \$100,000.....	473	434	30,261	1,805	1,635	473	25,928	10,913
\$100,000 under \$150,000.....	48	40	5,591	160	133	48	4,809	2,477
\$150,000 under \$200,000.....	14	12	2,481	49	43	14	1,913	1,034
\$200,000 under \$500,000.....	14	7	4,574	30	14	14	3,270	1,733
\$500,000 under \$1,000,000.....	2	1	1,041	8	7	2	889	541
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	131,560	67,075	217,706	424,814	391,944	(*)	(*)	-
No adjusted gross income.....	3,361	2,472	17,235	9,392	7,813	-	-	-
Under \$1,000.....	59,219	14,811	28,351	106,028	96,203	(*)	(*)	-
\$1,000 under \$2,000.....	33,288	22,359	49,798	117,243	103,915			
\$2,000 under \$3,000.....	19,822	14,649	48,692	94,165	89,140			
\$3,000 under \$4,000.....	11,163	8,576	38,010	67,492	65,427			
\$4,000 under \$5,000.....	3,068	2,569	13,936	22,268	22,268			
\$5,000 or more.....	1,639	1,639	10,154	8,226	7,178	-	-	-
Returns under \$5,000.....	328,847	146,198	773,921	853,549	811,547	200,505	244,868	48,582
Returns \$5,000 under \$10,000.....	160,318	145,398	1,114,029	600,418	591,636	159,435	611,235	124,023
Returns \$10,000 or more.....	34,849	33,312	530,042	127,104	123,669	34,785	390,244	100,297
Wisconsin								
Grand total.....	1,407,472	856,560	7,417,043	4,148,698	3,932,239	1,120,497	4,055,033	895,728
Taxable returns, total.....	1,104,991	699,800	6,950,549	3,163,026	3,079,236	1,104,991	4,043,924	895,728
Under \$1,000.....	36,509	-	30,896	36,509	36,509	36,509	5,769	1,245
\$1,000 under \$2,000.....	102,975	5,297	152,049	116,792	110,958	102,975	65,425	12,906
\$2,000 under \$3,000.....	101,835	25,079	257,033	166,190	158,607	101,835	126,835	25,064
\$3,000 under \$4,000.....	105,636	42,594	370,668	218,349	205,268	105,636	193,681	38,681
\$4,000 under \$5,000.....	116,225	66,196	524,259	309,721	300,011	116,225	271,355	54,906
\$5,000 under \$6,000.....	137,844	103,870	757,327	444,295	430,917	137,844	385,716	77,777
\$6,000 under \$7,000.....	140,488	109,765	909,126	510,439	500,249	140,488	467,846	94,665
\$7,000 under \$8,000.....	115,619	106,511	863,169	438,425	433,760	115,619	476,414	96,954
\$8,000 under \$9,000.....	79,063	72,630	669,236	294,469	289,630	79,063	391,570	80,446
\$9,000 under \$10,000.....	39,594	36,197	375,507	145,771	144,182	39,594	235,257	49,090
\$10,000 under \$11,000.....	35,528	34,122	371,489	129,796	127,930	35,528	238,668	49,604
\$11,000 under \$12,000.....	24,437	23,252	276,695	87,678	86,052	24,437	185,357	39,045
\$12,000 under \$13,000.....	16,235	15,321	202,246	58,866	58,054	16,235	137,768	29,745
\$13,000 under \$14,000.....	9,343	8,757	126,102	33,476	32,760	9,343	88,152	19,306
\$14,000 under \$15,000.....	7,768	7,376	112,439	29,103	27,869	7,768	78,241	17,231
\$15,000 under \$20,000.....	17,286	15,855	291,641	68,780	65,789	17,286	204,206	44,578
\$20,000 under \$25,000.....	6,667	5,944	143,594	24,786	24,139	6,667	105,645	26,542
\$25,000 under \$50,000.....	9,885	8,959	330,580	40,433	38,402	9,885	248,332	74,362
\$50,000 under \$100,000.....	1,885	1,750	121,524	7,618	7,025	1,885	91,833	36,734
\$100,000 under \$150,000.....	228	200	27,229	828	712	228	20,600	10,390
\$150,000 under \$200,000.....	81	66	13,886	282	237	81	9,976	5,133
\$200,000 under \$500,000.....	51	41	13,579	184	146	51	9,639	5,039
\$500,000 under \$1,000,000.....	7	6	4,211	27	26	7	3,341	2,152
\$1,000,000 or more.....	2	2	2,244	7	6	2	2,298	1,571
Nontaxable returns, total.....	302,481	156,760	746,494	985,672	853,003	15,506	11,109	-
No adjusted gross income.....	10,299	6,940	17,320	31,921	27,602	-	-	-
Under \$1,000.....	130,730	27,994	62,147	224,997	189,125	(*)	(*)	-
\$1,000 under \$2,000.....	73,679	48,534	108,269	242,608	189,073	3,596	803	-
\$2,000 under \$3,000.....	30,343	30,343	94,699	171,630	149,725	4,173	2,487	-
\$3,000 under \$4,000.....	25,043	22,156	86,142	130,218	120,440	3,479	2,276	-
\$4,000 under \$5,000.....	12,813	10,529	56,554	92,322	90,441	(*)	(*)	-
\$5,000 or more.....	11,029	10,266	76,003	91,816	90,597	2,359	4,793	-
Returns under \$5,000.....	754,632	385,660	2,725,396	1,741,417	1,573,759	476,327	668,981	132,695
Returns \$5,000 under \$10,000.....	323,278	448,949	3,642,653	1,923,332	1,887,685	514,808	1,960,361	398,978
Returns \$10,000 or more.....	129,562	121,951	2,047,995	485,949	470,795	129,362	1,425,691	364,047

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

HISTORICAL TABLES

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These historical data for years 1953 through 1962 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 34.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
(Thousand dollars)										
INCOME TAX AFTER CREDITS										
Total.....	44,903,341	42,225,598	39,564,196	36,165,299	34,335,652	34,393,633	32,732,132	29,613,722	26,665,753	29,430,659
\$600 under \$1,000.....	42,379	40,683	38,581	38,920	38,182	39,208	39,381	42,172	37,668	46,165
\$1,000 under \$1,500.....	203,759	189,510	188,084	190,429	190,137	201,208	213,384	216,479	213,519	255,864
\$1,500 under \$2,000.....	301,728	292,233	301,822	306,436	305,682	332,570	344,842	355,468	344,635	449,872
\$2,000 under \$2,500.....	445,148	437,401	447,420	461,710	466,973	520,352	548,545	551,714	575,180	699,210
\$2,500 under \$3,000.....	619,503	614,752	648,376	668,214	671,815	716,099	769,289	793,795	817,847	988,259
\$3,000 under \$4,000.....	1,821,813	1,839,791	1,886,314	1,904,326	1,997,817	2,169,791	2,312,101	2,381,762	2,467,295	2,971,975
\$4,000 under \$5,000.....	2,590,344	2,608,753	2,763,651	2,960,458	2,945,326	3,156,403	3,138,754	3,129,354	3,069,331	3,545,531
\$5,000 under \$6,000.....	3,311,693	3,300,305	3,382,547	3,371,082	3,336,960	3,438,513	3,386,283	3,076,215	2,770,109	3,282,719
\$6,000 under \$7,000.....	3,647,868	3,547,517	3,537,307	3,460,244	3,177,815	3,268,034	3,064,035	2,712,648	2,385,403	2,687,384
\$7,000 under \$8,000.....	3,599,528	3,452,819	3,296,665	3,144,451	2,779,601	2,790,760	2,475,365	2,125,710	1,820,597	2,027,556
\$8,000 under \$9,000.....	4,283,032	3,033,921	2,833,581	2,720,390	2,273,624	2,226,224	1,950,768	1,531,892	1,301,777	1,422,343
\$9,000 under \$10,000.....	2,892,363	2,601,304	2,311,721	2,157,614	1,822,007	1,677,998	1,405,768	1,170,459	932,992	1,022,925
\$10,000 under \$15,000.....	8,247,733	6,950,821	6,158,538	5,477,515	4,291,393	3,851,830	3,369,111	2,695,340	2,185,166	2,352,268
\$15,000 under \$20,000.....	2,976,823	2,576,761	2,389,835	2,094,829	1,757,042	1,638,348	1,520,665	1,308,772	1,145,589	1,233,380
\$20,000 under \$25,000.....	1,716,651	1,565,326	1,398,203	1,322,695	1,168,543	1,120,855	1,056,133	961,080	1,521,683	1,566,556
\$25,000 under \$30,000.....	4,308,594	4,096,629	3,597,608	3,540,277	3,101,522	2,104,279	2,009,248	1,962,136	1,683,981	1,786,009
\$30,000 under \$50,000.....	2,684,794	2,493,556	2,273,336	2,027,092	2,108,658	2,173,193	2,128,630	1,852,467	1,708,710	1,645,090
\$50,000 under \$100,000.....	748,166	809,436	681,157	854,300	689,633	718,994	708,831	653,397	614,555	812,499
\$100,000 under \$200,000.....	361,000	346,742	319,630	328,449	291,744	307,378	297,130	305,830	257,014	257,014
\$200,000 under \$500,000.....	631,123	763,781	606,604	617,667	515,855	536,086	545,677	549,179	455,363	414,246
\$500,000 under \$1,000,000.....	262,961	296,991	225,473	225,399	174,941	200,731	202,455	209,548	154,785	149,012
\$1,000,000 or more.....	316,895	341,654	480,545	507,766	233,159	231,645	288,234	290,986	222,374	169,494
(Dollars)										
AVERAGE INCOME TAX PER TAXABLE RETURN										
Average income tax.....	896	867	821	814	752	734	708	663	625	666
\$600 under \$1,000.....	30	29	29	29	29	29	29	29	29	34
\$1,000 under \$1,500.....	90	89	88	89	89	89	89	87	88	97
\$1,500 under \$2,000.....	149	146	143	146	145	149	146	144	142	161
\$2,000 under \$2,500.....	194	189	189	185	184	188	190	186	187	208
\$2,500 under \$3,000.....	269	262	243	242	239	244	243	239	237	265
\$3,000 under \$4,000.....	331	328	326	324	317	325	323	316	311	350
\$4,000 under \$5,000.....	437	433	432	430	424	423	417	411	404	462
\$5,000 under \$6,000.....	557	548	542	542	536	537	537	535	542	618
\$6,000 under \$7,000.....	688	681	676	683	684	695	701	703	716	806
\$7,000 under \$8,000.....	816	818	851	854	864	873	887	896	907	1,021
\$8,000 under \$9,000.....	1,125	1,019	1,051	1,040	1,069	1,066	1,078	1,085	1,097	1,233
\$9,000 under \$10,000.....	1,265	1,214	1,216	1,235	1,256	1,258	1,279	1,284	1,295	1,454
\$10,000 under \$15,000.....	1,473	1,682	1,693	1,710	1,727	1,742	1,756	1,775	1,798	2,036
\$15,000 under \$20,000.....	2,342	2,401	2,418	2,366	2,391	2,316	2,057	2,073	2,109	2,337
\$20,000 under \$25,000.....	4,244	4,331	4,314	4,388	4,418	4,473	4,508	4,573	5,218	5,934
\$25,000 under \$30,000.....	8,037	8,207	8,160	8,384	8,394	8,478	8,691	8,194	10,402	11,229
\$30,000 under \$50,000.....	22,144	22,538	22,490	22,902	22,997	23,295	23,892	23,883	26,295	27,300
\$50,000 under \$100,000.....	47,614	48,394	48,087	48,915	49,088	50,890	56,425	50,403	52,901	65,203
\$100,000 under \$200,000.....	71,641	73,130	72,945	73,396	75,876	77,114	77,317	77,681	80,518	105,880
\$200,000 under \$500,000.....	123,307	125,995	126,350	129,327	131,028	134,729	135,370	136,487	140,605	153,200
\$500,000 under \$1,000,000.....	36,067	306,713	311,996	314,364	329,456	347,285	341,408	336,496	354,199	400,970
\$1,000,000 or more.....	969,151	960,730	950,932	1,010,438	987,962	1,067,501	1,075,500	1,106,410	1,106,338	1,168,938

Table 35.—SOURCES OF INCOME BY TYPE

(Taxable and nontaxable returns)

Source of income	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	(Thousand dollars)									
Adjusted gross income less deficit.....	348,703,466	329,429,284	315,406,382	305,946,379	241,154,392	228,303,566	167,768,268	148,530,317	229,221,379	228,708,256
Positive income, total.....	348,703,466	329,429,284	315,406,382	305,946,379	241,154,392	228,303,566	167,768,268	148,530,317	229,221,379	228,708,256
Salaries and wages.....	275,376,515	266,933,279	257,917,854	247,370,412	207,255,257	224,776,907	115,617,981	201,712,155	185,952,623	187,733,920
Dividends in adjusted gross income.....	10,639,818	9,689,423	9,530,131	9,395,766	8,765,562	9,123,707	8,649,438	7,936,493	7,047,766	5,222,272
Interest received.....	7,156,412	5,683,167	5,186,793	4,395,418	3,659,211	3,318,050	2,875,113	2,583,679	2,370,230	2,642,649
Pensions and annuities:										
Life expectancy method.....	1,340,567	1,114,971	662,164	833,362	889,341	755,764	657,308	624,639	916,967	677,764
3-year method.....	972,926	765,920	654,794	577,699	439,703	384,957	284,377	244,945		
Income from estates and trusts.....	611,296	604,421	618,547	636,398	616,014	610,020	623,977	565,614	685,147	1,631,476
Business profit.....	16,851,131	25,344,526	23,498,711	26,322,663	22,889,476	22,525,946	23,661,894	20,947,223	19,234,612	18,677,699
Partnership profit.....	10,216,249	9,719,232	9,797,636	10,330,410	9,411,168	9,463,728	9,384,098	9,553,664	10,294,343	8,802,900
Net gain from sales of capital assets.....	6,230,423	6,230,879	6,303,859	6,796,602	4,785,114	4,128,228	4,494,131	5,126,350	3,731,862	2,538,526
Net gain from sales of other property.....	68,326	158,893	70,113	86,657	75,213	30,161	73,560	96,750	107,811	62,885
Net income from rents.....	1,433,475	3,661,177	3,543,887	4,002,037	3,761,813	3,465,252	3,420,454	3,697,260	3,536,292	3,639,266
Net income from royalties.....	584,339	583,640	660,530							
Other sources.....	2,343,416	2,616,439	2,308,657	1,514,454	1,469,420	1,686,228	1,313,473	799,732	690,691	708,756
Losses, total.....	6,295,877	5,568,758	5,633,356	5,173,799	4,261,077	4,296,626	4,291,030	3,925,314	3,945,365	4,348,854
Business loss.....	2,465,775	2,768,420	2,387,155	2,891,510	2,116,368	2,136,579	2,377,244	2,167,200	2,398,809	2,014,061
Partnership loss.....	865,832	770,313	791,460	656,438	576,402	604,802	540,663	529,497	478,242	515,715
Net loss from sales of capital assets.....	1,056,393	679,385	704,284	512,117	504,111	642,635	439,465	495,213	379,446	462,737
Net loss from sales of other property.....	285,266	247,253	155,822	206,350	157,514	161,759	311,521	213,394	199,358	182,636
Net loss from rents.....	1,643,676	902,263	816,236	772,946	735,161	699,167	576,341	611,297	429,542	531,403
Net loss from royalties.....	75,016	78,655	76,333							
Loss from estates and trusts.....	29,355	47,792	39,467	75,250	25,485	14,902	4,306	20,523	5,510	-
Net operating loss deduction.....	-	91,897	165,634	-	-	-	-	-	100,465	202,302

*Includes wages, for 1953-57 less than \$1, and for 1958 less than \$200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1956, salaries and wages are after schedule C, D, and E losses and employer's expense.

*Dividends reported on Form 1040 and, for 1953-54, on Form 1040A. Beginning 1954, includes dividends eligible for reduced rates received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions. For 1951, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

*Interest reported on Form 1040 and, for 1953-54, on Form 1040A. Includes partially exempt interest received through partnerships and fiduciaries. For 1951, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

*Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-53 nor \$200 for 1958-62, reported as other income on Form 1040A. Reduced by net operating loss deduction, 1953-54 and 1957. Includes "S" losses not reported on Schedule E for 1951.

*Loss from estates and trusts not applicable prior to 1954.

*For 1953-54 and 1957, net operating loss deduction was an adjustment which reduced "other sources."

Table 36.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

(Taxable and nontaxable returns)

Type of deduction	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	(Thousand dollars)									
Total.....	41,664,909	38,391,226	37,313,128	37,171,437	47,497,913	45,491,538	21,612,120	14,497,225	17,403,227	15,589,177
Interest paid.....	16,274,461		8,414,000		6,264,114		4,210,000		3,201,287	2,735,359
Taxes.....	13,144,911		11,525,698		7,430,360		4,827,399		4,706,437	3,639,153
Contributions.....	7,516,088		6,750,130		5,693,530		4,277,003		3,814,173	3,252,448
Medical and dental expenses.....	4,076,699		4,319,395		4,273,504		2,470,688		2,071,172	1,391,329
Child care.....			103,110				110,000		87,960	-
Casualty losses.....	1,460,750		413,400		3,000,000		34,300		1,000,000	392,600
Other deductions.....			1,466,413				7,167,940		1,301,795	1,372,234

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Synopsis of Laws

SYNOPSIS OF LAWS

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Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1953-62

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	<i>(Dollars)</i>									
Gross income requirement for filing returns ¹					600					
Regular exemption for taxpayer and each dependent.....					600					
Additional exemptions for age 65 or over and for blindness ²					600					
	<i>(Percent)</i>									
Minimum income tax rate.....					20.0					22.2
Maximum income tax rate.....					91.0					92.0
Maximum income tax limitation ³					87.0					88.0

¹For 1954-62, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-62 includes income earned from sources outside the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and spouse.

³Income tax before credits need not exceed the indicated percentages of net income for 1953, nor taxable income for 1954-62.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1953-62

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	<i>(Dollars)</i>									
Self-employment net earnings requirement for filing.....		400				400			400	
Maximum self-employment income subject to self-employment tax.....		4,800				4,200			3,600	
	<i>(Percent)</i>									
Self-employment tax rate.....	4.7	4-1/2	3-3/4		3-3/8		3			2-1/4

**1962 Forms and
Instructions**

RETURN FORMS, 1962

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Form 1040A

U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income)

1962

Please print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both) _____

Home address (Number and street or rural route) _____

City, town, or post office _____ Zone _____ State _____

2. Your Social Security Number _____ 3. Wife's Social Security Number _____

4. Check one:
☐ Single; ☐ Married filing joint return (even if only one had income);
☐ Married filing separate return—If wife or husband also filing separately, give name _____

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME _____ FEDERAL INCOME TAX WITHHELD _____ EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers _____

If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.

6. INTEREST, DIVIDENDS, AND OTHER WAGES _____ Yours _____ Wife's _____

7. Total Federal income tax withheld _____

8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.

9. TOTAL INCOME → _____

10. Enter tax from Tax Table or from tax computation schedule → _____

11. If item 10 is larger than item 7, enter **balance due** → _____

12. If item 7 is larger than item 10, enter **refund** → _____

Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, pay balance (item 11) in full with return to your District Director.

Check here ☐ if you want refund applied to U.S. Savings Bonds.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

13. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply.

(a) Regular \$600 exemption _____ ☐ Yourself ☐ Wife

(b) Additional \$600 exemption if 65 or over at end of 1962 _____ ☐ Yourself ☐ Wife

(c) Additional \$600 exemption if blind at end of 1962 _____ ☐ Yourself ☐ Wife

Enter number of boxes checked →

14. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME ► Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN			
		Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14
				\$	\$

15. Total exemptions from items 13 and 14 above →

SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

(Your signature) _____ (Date) _____ (If joint return, wife's signature) _____ (Date) _____

● If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

TCo

1962

INSTRUCTIONS FOR FORM 1040A

1962

FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1962 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.

B Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.

C Transfer answers from the copy to the **card**. Keep the copy for your records.

D Sign the **card** and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

If your name and address are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
- (7) you claim credit for payments on estimated tax or an overpayment from 1961,
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1963, but not later than April 15, 1963.

WHERE TO FILE.—With the District Director of Internal Revenue for your district.

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

(1) **If your income was less than \$5,000.**—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) **If your income was \$5,000 or more and less than \$10,000.**—You must use the standard deduction and compute your own tax. A Tax Computation Schedule is provided on page 3 to make this computation.

MARRIED COUPLE:

(1) **How to prepare a joint return.**—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) **How to prepare a separate return.**—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1962 return, you should consider changing your Withholding Exemption Certificate (Form W-4) or asking your employer to agree to a plan of additional withholding.

PAGE 2

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number even though separate returns are filed.

⑤ Fill in the information from each of your 1962 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$150 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$150 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1962. If joint return, separate computations must be made for you and your wife.

b. Subtract \$150.

c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Employer's Name."

⑥ INTEREST, DIVIDENDS, AND OTHER WAGES.—Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. **INTEREST.**—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. **DIVIDENDS.**—Include all dividends received except the first \$50 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$100 in dividends, and the wife had \$20, only \$70 may be excluded.

c. **WAGES NOT SUBJECT TO WITHHOLDING.**—Enter all wages not included in item 5 whether or not you have received a Form W-2. An example of these

wages are those paid to part-time workers on which the employer is not required to withhold income tax.

⑧ REIMBURSED EXPENSES

If you account to your employer for business expenses or if when you travel on business, he gives you a flat allowance for subsistence and mileage of not more than \$20.00 per day and 15 cents per mile, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking ☒ the box in item 8 on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040 and report the excess.

Include interest on savings and other interest and dividends, whether received in cash or credited to your account.

⑨ ⑩ ⑪ ⑫ COMPUTATION OF TAX

a. **If your income was less than \$5,000.**—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 10, and 11 or 12. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. **If your income was \$5,000 or more and less than \$10,000.**—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) See page 3 for computation schedule. Keep it for your records; do not attach it to your return.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the box following line 12, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑬ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1962.

MARITAL STATUS.—If married at the end of the year 1962, you are considered married for the entire year. If divorced or legally separated on or before the end of the year 1962, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

⑭ Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than \$600 income. (This test does not apply

to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

c. Did not file a joint return with her husband (or his wife).

d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. **EITHER** (1) for the entire year 1962 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Aunt
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A

U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income)

1962

Please print → **1** Name (If a joint return of husband and wife, use first names and middle initials of both) **2** Your Social Security Number **3** Wife's Social Security Number

Home address (Number and street or rural route)

City, town, or post office Zone State

4 Check one:
☐ Single; ☐ Married filing joint return (even if only one had income);
☐ Married filing separate return—If wife or husband also filing separately, give name _____

5 WAGES SHOWN ON FORMS W-2 AND OTHER INCOME FEDERAL INCOME TAX WITHHELD EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers

If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.

6 INTEREST, DIVIDENDS, AND OTHER WAGES **6** Yours **7** Total Federal income tax withheld **8** If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.

9 TOTAL INCOME **9** Yours **10** Enter tax from Tax Table or from tax computation schedule **11** If item 10 is larger than item 7, enter balance due **12** If item 7 is larger than item 10, enter refund **12** Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, pay balance (item 11) in full with return to your District Director. Check here ☐ if you want refund applied to U.S. Savings Bonds.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

13 EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply:

(a) Regular \$600 exemption ☐ Yourself ☐ Wife Enter number of boxes checked →

(b) Additional \$600 exemption if 65 or over at end of 1962 ☐ Yourself ☐ Wife

(c) Additional \$600 exemption if blind at end of 1962 ☐ Yourself ☐ Wife

14 EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14
				\$	\$

15. Total exemptions from items 13 and 14 above

SIGN I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

HERE (Your signature) (Date) (If joint return, wife's signature) (Date)

• If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income

TAX COMPUTATION SCHEDULE (Use only if total income, item 9 of Form 1040A, is \$5,000 or more)

- Enter total income from item 9 of Form 1040A. \$
- A married person filing a separate return enter \$500; all others enter 10 percent of line 1.
- Subtract line 2 from line 1.
- Multiply \$600 by total number of exemptions claimed in item 15 of Form 1040A.
- Subtract line 4 from line 3.
- Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and as item 10 of Form 1040A (Do not attach this schedule to Form 1040A).

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is:		Enter on line 6:
Over	But not over	
\$0	\$2,000	20% of the amount on line 5
\$2,000	\$4,000	\$400, plus 22% of excess over \$2,000
\$4,000	\$6,000	\$840, plus 26% of excess over \$4,000
\$6,000	\$8,000	\$1,360, plus 30% of excess over \$6,000
\$8,000	\$9,999.99	\$1,960, plus 34% of excess over \$8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is:		Enter on line 6:
Over	But not over	
\$0	\$4,000	20% of the amount on line 5
\$4,000	\$8,000	\$800, plus 22% of excess over \$4,000
\$8,000	\$9,999.99	\$1,680, plus 26% of excess over \$8,000

PAGE 4

TAX TABLE FOR INCOMES UNDER \$5,000

If your total income (item 9 on your return) is \$5,000 or more use Tax Computation Schedule on page 3 instead of this Tax Table

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—							
At least	But less than	1	2	3	At least	But less than	1	2	3	4	5	6	7	
		If 4 or more there is no tax												
Your tax is—														
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$181	\$181	\$61	\$61	\$0	\$0	\$0
675	700	4	0	0	2,350	2,375	305	185	185	65	65	0	0	0
700	725	8	0	0	2,375	2,400	310	190	190	70	70	0	0	0
725	750	13	0	0	2,400	2,425	314	194	194	74	74	0	0	0
750	775	17	0	0	2,425	2,450	319	199	199	79	79	0	0	0
775	800	22	0	0	2,450	2,475	323	203	203	83	83	0	0	0
800	825	26	0	0	2,475	2,500	328	208	208	88	88	0	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	0	0
850	875	35	0	0	2,525	2,550	337	217	217	97	97	0	0	0
875	900	40	0	0	2,550	2,575	341	221	221	101	101	0	0	0
900	925	44	0	0	2,575	2,600	346	226	226	106	106	0	0	0
925	950	49	0	0	2,600	2,625	350	230	230	110	110	0	0	0
950	975	53	0	0	2,625	2,650	355	235	235	115	115	0	0	0
975	1,000	58	0	0	2,650	2,675	359	239	239	119	119	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	244	244	124	124	4	0	0
1,025	1,050	67	0	0	2,700	2,725	368	248	248	128	128	8	0	0
1,050	1,075	71	0	0	2,725	2,750	373	253	253	133	133	13	0	0
1,075	1,100	76	0	0	2,750	2,775	377	257	257	137	137	17	0	0
1,100	1,125	80	0	0	2,775	2,800	382	262	262	142	142	22	0	0
1,125	1,150	85	0	0	2,800	2,825	386	266	266	146	146	26	0	0
1,150	1,175	89	0	0	2,825	2,850	391	271	271	151	151	31	0	0
1,175	1,200	94	0	0	2,850	2,875	395	275	275	155	155	35	0	0
1,200	1,225	98	0	0	2,875	2,900	400	280	280	160	160	40	0	0
1,225	1,250	103	0	0	2,900	2,925	405	284	284	164	164	44	0	0
1,250	1,275	107	0	0	2,925	2,950	410	289	289	169	169	49	0	0
1,275	1,300	112	0	0	2,950	2,975	415	293	293	173	173	53	0	0
1,300	1,325	116	0	0	2,975	3,000	420	298	298	178	178	58	0	0
1,325	1,350	121	1	0	3,000	3,050	427	305	305	185	185	65	0	0
1,350	1,375	125	5	0	3,050	3,100	437	314	314	194	194	74	0	0
1,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0	0
1,400	1,425	134	14	0	3,150	3,200	457	332	332	212	212	92	0	0
1,425	1,450	139	19	0	3,200	3,250	467	341	341	221	221	101	0	0
1,450	1,475	143	23	0	3,250	3,300	476	350	350	230	230	110	0	0
1,475	1,500	148	28	0	3,300	3,350	486	359	359	239	239	119	0	0
1,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	8	0
1,525	1,550	157	37	0	3,400	3,450	506	377	377	257	257	137	17	0
1,550	1,575	161	41	0	3,450	3,500	516	386	386	266	266	146	26	0
1,575	1,600	166	46	0	3,500	3,550	526	395	395	275	275	155	35	0
1,600	1,625	170	50	0	3,550	3,600	536	404	404	284	284	164	44	0
1,625	1,650	175	55	0	3,600	3,650	546	414	413	293	293	173	53	0
1,650	1,675	179	59	0	3,650	3,700	556	424	422	302	302	182	62	0
1,675	1,700	184	64	0	3,700	3,750	566	434	431	311	311	191	71	0
1,700	1,725	188	68	0	3,750	3,800	575	443	440	320	320	200	80	0
1,725	1,750	193	73	0	3,800	3,850	585	453	449	329	329	209	89	0
1,750	1,775	197	77	0	3,850	3,900	595	463	458	338	338	218	98	0
1,775	1,800	202	82	0	3,900	3,950	605	473	467	347	347	227	107	0
1,800	1,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116	0
1,825	1,850	211	91	0	4,000	4,050	625	493	485	365	365	245	125	5
1,850	1,875	215	95	0	4,050	4,100	635	503	494	374	374	254	134	14
1,875	1,900	220	100	0	4,100	4,150	645	513	503	383	383	263	143	23
1,900	1,925	224	104	0	4,150	4,200	655	523	512	392	392	272	152	32
1,925	1,950	229	109	0	4,200	4,250	665	533	521	401	401	281	161	41
1,950	1,975	233	113	0	4,250	4,300	674	542	530	410	410	290	170	50
1,975	2,000	238	118	0	4,300	4,350	684	552	539	420	419	299	179	59
2,000	2,025	242	122	2	4,350	4,400	694	562	548	430	428	308	188	68
2,025	2,050	247	127	7	4,400	4,450	704	572	557	440	437	317	197	77
2,050	2,075	251	131	11	4,450	4,500	714	582	566	450	446	326	206	86
2,075	2,100	256	136	16	4,500	4,550	724	592	575	460	455	335	215	95
2,100	2,125	260	140	20	4,550	4,600	734	602	584	470	464	344	224	104
2,125	2,150	265	145	25	4,600	4,650	744	612	593	480	473	353	233	113
2,150	2,175	269	149	29	4,650	4,700	754	622	602	490	482	362	242	122
2,175	2,200	274	154	34	4,700	4,750	764	632	611	500	491	371	251	131
2,200	2,225	278	158	38	4,750	4,800	773	641	620	509	500	380	260	140
2,225	2,250	283	163	43	4,800	4,850	783	651	629	519	509	389	269	149
2,250	2,275	287	167	47	4,850	4,900	793	661	638	529	518	398	278	158
2,275	2,300	292	172	52	4,900	4,950	803	671	647	539	527	407	287	167
2,300	2,325	296	176	56	4,950	5,000	813	681	656	549	536	416	296	176

Print or Type

• Attach Copy B of Forms W-2 Here •

• Attach Check or Money Order Here •

FORM 1040

U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1962

or taxable year beginning

1962, ending , 19

First name and initial

Last name

(If joint return of husband and wife, use first names and middle initials of both)

Home address

(Number and street or rural route)

(City, town, or post office)

(Postal zone number)

(State)

Your Social Security Number

Occupation

Wife's Social Security Number

Occupation

Check one: ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☐ Married filing joint return (even if only one had income); ☐ Married filing separate return—If wife or husband also filing separately, give name

INCOME—(If joint return, include all income of both husband and wife)

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.

Employer's name

Where employed (city and state)

(a) Wages, etc.

(b) Federal income tax withheld

\$

\$

If either you or your wife worked for more than one employer, see page 4 of instructions

2. Totals

3. "Sick pay" if included in line 1 (attach required statement)

4. Subtract line 3 from total wages

5a. Dividends (Schedule B)

b. Interest (Schedule B or other list)

c. Rents, royalties, pensions, etc. (Schedule B)

6. Business income (Schedule C)

7. Sale or exchange of property (Schedule D)

8. Farm income (Schedule F)

9. Total (add lines 4 through 8)

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than \$5,000 and you do not itemize deductions—

Complete page 2 exemption schedule.

Copy total exemptions here

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2

If line 9 is \$5,000 or more and you do not itemize, enter 10% of line 9 but not more than \$1,000 (\$500 if married and filing separate return).

b. Subtract line 11a from line 9

c. Copy total exemptions from page 2 here, multiply by \$600

d. Subtract line 11c from line 11b

Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.

12. Tax (from either tax table or tax rate schedule)

13. Self-employment tax (Schedule C-3 or F-1)

14. Total (add lines 12 and 13)

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2

b. Payments and credits on 1962 Declaration of Estimated Tax

c. Dividends received credit

d. Retirement income credit

e. Investment credit (Form 3468)

f. Other credits (Specify—see page 5 of instructions)

g. Total (add lines a, b, c, d, e, and f)

District Director's office where amount on line 15b was paid

TAX DUE OR REFUND

16. If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here

Pay in full with this return to "Internal Revenue Service." File with your District Director.

17. If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here

18. Amount of line 17 you wish credited to 1963 Estimated Tax

19. Subtract line 18 from line 17. Apply this balance to: ☐ U.S. Savings Bonds; or ☐ Refund

FORM 1040-1962

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
	(b) Additional \$600 exemption if 65 or over at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the fast column to right for each name listed. (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN				Amount furnished by OTHERS including dependent
		Months lived in your home. If born or died during year, also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"		
					\$	\$

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1) →

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize.

If necessary, write more than one item on a line or attach additional sheets. Put name, address and Social Security number on all attachments

Contributions (If other than money, submit description of property, including cost or other basis, date of acquisition and method of valuation)			Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) → \$								
Interest expense			Total interest →								
Taxes	Real estate taxes	State income taxes	Total taxes →								
	State and local sales taxes	Other taxes (specify)									
Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)	NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.		<table border="1"> <tr><td>\$</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td>\$</td></tr> </table>	\$							\$
	\$										
\$											
1. Total cost of medicine and drugs											
2. Enter 1% of line 9, page 1											
3. Subtract line 2 from line 1											
4. Other medical, dental expenses (Include hospital insurance premiums)											
5. Total (add lines 3 and 4)											
6. Enter 3% of line 9, page 1 (see note above)											
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation											
Other deductions (See page 8 of instructions)			Total →								
Total deductions (Enter here and on line 11a, page 1) →			\$								

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ No | See page 4.
 If "Yes," did you submit itemized accounting of all such expenses to your employer? ☐ Yes ☐ No | instructions

Did you file a return last year? ☐ Yes ☐ No If name or address on last year's returns was different from this year, enter name and address used last year.

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here _____ (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here _____ (Signature of preparer other than taxpayer) GPO c59-16-77172-1 (Address) (Date)

SCHEDULE B
(Form 1040)U.S. Treasury Department
Internal Revenue Service**SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS**

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on page 1 of Form 1040

Your Social Security Number

Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)1. Name of qualifying corporation declaring dividend:
(Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)

Amount

2. Total •
3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not more than \$50 of his (her) own dividends) •
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII.
5. Name of nonqualifying corporation declaring dividend:

6. Total (add lines 4 and 5). Enter here and on line 5a, page 1, Form 1040. •

Part II.—INTEREST INCOME (This includes interest credited to your account)

Note: A separate attachment may be used if interest is the only income to be reported on this schedule.

Amount

1. Name of payer (more than one entry may be made on a line).

2. Total—Enter here and on line 5b, page 1, Form 1040. •

Part III.—PENSION AND ANNUITY INCOME**A.—General Rule** (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

Amount

- | | |
|---|--|
| 1. Investment in contract | 4. Amount received this year • |
| 2. Expected return | 5. Amount excludable (line 4 multiplied by line 3) |
| 3. Percentage of income to be excluded (line 1 divided by line 2) % | 6. Taxable portion (excess of line 4 over line 5) |

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

- | | |
|---|--|
| 1. Cost of annuity (amounts you paid) | 4. Amount received this year • |
| 2. Cost received tax-free in past years | 5. Taxable portion (excess, if any, of line 4 over line 3) |
| 3. Remainder of cost (line 1 less line 2) | |

Part IV.—RENT AND ROYALTY INCOME1. Kind and location of property
(Identify whether rent or royalty)2. Total amount of rents
or royalties3. Depreciation (explain
in Part VI) or depletion4. Repairs (attach
itemized list)5. Other expenses
(attach itemized list)

1. Totals •

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)

Part V.—OTHER INCOME OR LOSSES

1. Partnerships (name, address, and nature of income).

2. Estates or trusts (name and address).

3. Other sources (state nature).

TOTAL INCOME (or loss) from Parts III, IV, and V (Enter here and on line 5c, page 1, of Form 1040)

Schedule B (Form 1040) 1962

Page 2

PART VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV—This schedule is designed for taxpayers using the new guideline lives and administrative procedure described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
Total cost or other basis							
1. Total depreciation							
2. Amount of additional first-year depreciation included above							
3. Cost or other basis of fully depreciated assets still in use							

Part VII.—DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4, Part I.....	
2. Tentative credit (4% of line 1).....	
3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes.....	
4. 4% of taxable income (see below).....	
<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> Taxable Income Means </div> <div style="font-size: 3em; margin-right: 10px;">{</div> <div> (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040. (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040). </div> </div>	
5. Credit. Enter here and on line 15(c), Form 1040, the smallest of the amounts on line 2, 3, or 4, above.....	

Part VIII.—RETIREMENT INCOME CREDIT

If separate return, use column B only. If joint return, use column A for wife and column B for husband—

Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1962? (Widows or widowers see instructions, page B-4)

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:			
(a) For taxpayers under 65 years of age:			
Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) and included in line 9, page 1, of Form 1040. •			
(b) For taxpayers 65 years of age or older:			
Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule. •			
2. Maximum amount of retirement income for credit computation	1,524	00	1,524 00
3. Deduct:			
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income. •			
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):			
(1) Taxpayers under 62 years of age, enter amount in excess of \$900			
(2) Taxpayers 62 or over but under 72, enter amount determined as follows:			
if \$1,200 or less, enter zero.			
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or •			
if over \$1,700, enter excess over \$1,450.			
4. Total of lines 3(a) and 3(b)			
5. Balance (line 2 minus line 4)			
6. Line 5 or line 1, whichever is smaller			
7. Tentative credit (20% of line 6)			
8. Total tentative credit (total of amounts on line 7, columns A and B)			
LIMITATION ON RETIREMENT INCOME CREDIT			
9. Amount of tax shown on line 12, page 1 of Form 1040			
10. Less: Total of any amounts shown on lines 15(c) and 15(f), page 1, Form 1040			
11. Subtract line 10 from line 9			
12. Credit. Enter here and on line 15(d), Form 1040, the amount on line 8 or line 11, whichever is smaller			

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

on Form 1040 for 1962

*A Personal Letter to Taxpayers:*

Last year the American public paid in taxes some \$99.4 billion. Impressive is the fact that 97% of these receipts came through self-assessment on tax returns and through withholding.

No other nation in the world has ever equaled this record. It is a tribute to our people, their traditions of honesty, and their high sense of responsibility in supporting our democratic form of government.

The cost of raising this revenue is less than 1/2¢ for each dollar collected. We hope this low cost will be reduced even further through the assistance of the new electronic computer system—ADP (automatic data processing)—which the Internal Revenue Service is now installing.

You will simplify this program, and make it more efficient and economical, by doing these things:

- ☆ Be sure to give your Social Security number.
- ☆ Fill in your return as completely as possible.
- ☆ Write or print legibly.
- ☆ Be accurate.
- ☆ File early.

The new machines will help us spot errors and omissions, and will strengthen our enforcement programs—aimed at making sure everyone pays his proper share of tax, and no more.

Therefore, I urge you to be careful and to make your returns as complete and accurate as possible. For the vast majority of taxpayers, this has always been the rule. For the others, now is the time to get aboard.

As a matter of routine, Internal Revenue auditors will, as before, check records and examine millions of selected returns. We will not only be looking for possible errors against the Government, but also for errors you may have made against yourself. Last year, for example, there was a saving to taxpayers of almost \$70 million, resulting from our discovery of mathematical errors in over 900,000 returns.

Of course, machines cannot take the place of human judgment. Regardless of the miracles of automation, our type of tax system cannot operate effectively without the human element. Courtesy and a fair and reasonable attitude—on the part of both tax administrator and taxpayer—are other essential ingredients if this system is to continue to serve the Nation well.

If you do not understand or agree with any questioned item, you are entitled to have it fully explained and, in addition, you have the right to appeal decisions you believe are not correct. Also, if you have questions which are not answered in the enclosed instructions, you may telephone or visit the nearest Internal Revenue office. We will be glad to help you.

Mortimer M. Caplin

Commissioner of Internal Revenue

HOW TO USE FORM 1040 (To be filed not later than April 15)

In order to make the preparation of tax returns easier for the great majority of taxpayers, there are now only two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list itemizing your interest income and enter the total amount on line 5b, page 1, of your return. You may use Schedule B (Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than \$10,000, AND
2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST? RENTS?

Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Beginning January 1, 1963, payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is gradually installing modern high-speed electronic equipment which will improve and strengthen tax administration.

Because many names are alike, it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it was decided to use these numbers for tax purposes

to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

The law now requires that this number be placed on your tax return and supporting documents and statements. In addition, persons who pay you wages, interest, and other types of income will have to include your account number on information returns to be filed with

the Internal Revenue Service. Many payers, therefore, will soon ask for your number, if they have not already done so.

If you do not have a Social Security number, ask the nearest Internal Revenue Office for application Form 3227.

If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.

ALASKA—Anchorage, Alaska.

ARIZONA—Phoenix 25, Ariz.

ARKANSAS—Little Rock, Ark.

CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.

COLORADO—Denver 2, Colo.

CONNECTICUT—Hartford 6, Conn.

DELAWARE—Wilmington 1, Del.

DISTRICT OF COLUMBIA—Baltimore 2, Md.

FLORIDA—Jacksonville 2, Fla.

GEORGIA—Atlanta 3, Ga.

HAWAII—Honolulu 13, Hawaii

IDAHO—Boise, Idaho

ILLINOIS—Chicago 1, Ill.; Springfield, Ill.

INDIANA—Indianapolis 4, Ind.

IOWA—Des Moines 9, Iowa.

KANSAS—Wichita 2, Kans.

KENTUCKY—Louisville 2, Ky.

LOUISIANA—New Orleans 12, La.

MAINE—Augusta, Maine.

MARYLAND—Baltimore 2, Md.

MASSACHUSETTS—Boston 15, Mass.

MICHIGAN—Detroit 31, Mich.

MINNESOTA—St. Paul 1, Minn.

MISSISSIPPI—Jackson, Miss.

MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.

MONTANA—Helena, Mont.

NEBRASKA—Omaha 2, Nebr.

NEVADA—Reno, Nev.

NEW HAMPSHIRE—Portsmouth, N.H.

NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.

NEW MEXICO—Albuquerque, N. Mex.

NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.

NORTH CAROLINA—Greensboro, N.C.

NORTH DAKOTA—Fargo, N. Dak.

OHIO—Cleveland 13, Ohio; Cincinnati 2, Ohio.

OKLAHOMA—Oklahoma City 2, Okla.

OREGON—Portland 12, Oreg.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Pittsburgh 30, Pa.

PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.

RHODE ISLAND—Providence 7, R.I.

SOUTH CAROLINA—Columbia, S.C.

SOUTH DAKOTA—Aberdeen, S. Dak.

TENNESSEE—Nashville 3, Tenn.

TEXAS—Austin 1, Tex.; Dallas 1, Tex.

UTAH—Salt Lake City 1, Utah.

VERMONT—Burlington, Vt.

VIRGINIA—Richmond 19, Va.

VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I.; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.

WASHINGTON—Tacoma 2, Wash.

WEST VIRGINIA—Parkersburg, W. Va.

WISCONSIN—Milwaukee 2, Wis.

WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1962 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give their name, social security number, permanent home address and service serial number.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB-a, whichever is appropriate.

When a joint return is filed, the cou-

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as

GENERAL INSTRUCTIONS**WHEN AND WHERE TO FILE**

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. See the address list on page 2 of these instructions.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 16, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

ple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your

SPECIAL COMPUTATIONS

your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child,

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. The fact that you are filing as a surviving husband or wife should be indicated on the return. If a refund is due, Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, must accompany the return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the

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principal place of abode of your father or mother who qualifies as your dependent.

Head of household rates are on page 9.
Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may com-

pute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer

(a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All kinds of income in whatever form received are subject to tax with specific exemptions. All income which is not

specifically exempt must be included in your return, even though it may be offset by deductions.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
 Dividends.
 Interest on bank deposits, bonds, notes.
 Interest on U.S. Savings bonds.
 Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.
 Rents and royalties from property, patents, copyrights.
 Profits from business or profession.
 Your share of partnership profits.
 Your share of estate or trust income.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
 Dividends on veterans' insurance.

Workmen's compensation, insurance, damages, etc., for injury or sickness.
 Interest on State and municipal bonds.
 Life insurance proceeds upon death.

Examples of income which must be reported on your income tax return and items that are exempt from tax follow:

Employer supplemental unemployment benefits.
 Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

Federal and State Social Security benefits.
 Railroad Retirement Act benefits.
 Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include in income the fair market value of meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

Two or More Employers.—If more than \$150.00 of Social Security (F.I.C.A.) employee tax was withheld during 1962 *because either you or your wife received wages from more than one employer*, the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over \$150.00 on line 1, column (b), the "Federal Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security

tax withheld from both husband and wife to figure the excess over \$150.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (b), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W-2.

EMPLOYEE BUSINESS EXPENSES

Deductible Expenses.—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesmen.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place

IMPORTANT NOTICE

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses, other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Reporting Expenses.—After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received an allowance not in excess

of \$20 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

If you do not meet the two conditions indicated above you must submit the following additional information with your return: (1) The total of all

EXCLUSION FOR "SICK PAY"

rate not to exceed \$100 a week. In cases where these payments exceed a weekly rate of \$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, you cannot exclude the payments received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter the gross wages on line 1, and enter on line 3 the amount

INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if your only other income is from interest, the use of Schedule B is optional.

The following separate schedules are to be used to report items of other income.

Schedule B.—Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

TAX—PAYMENTS AND CREDITS—BALANCE DUE**Figuring Your Tax**

Line 10.—The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of \$600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 15.—Payments and Credits.—There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

b. Estimated tax credits and payments for 1962.

c. Dividends received credit.—Part VII of separate Schedule B.

d. Retirement income credit.—Part VIII of separate Schedule B.

e. Investment credit from Form 3468.

f. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

OR REFUND

Farmers and fishermen may postpone filing their 1963 declarations until January 15, 1964. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more.

Declarations of Estimated Tax.—Form many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the

Further, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

Further, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

SCHEDULE A—Exemptions

HOW TO CLAIM YOUR EXEMPTIONS

You Are Allowed a Deduction of \$600 for Each Exemption for Which You Qualify as Explained Below

LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1962. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1963, you get the additional exemption for age on your return for 1962.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1962, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months dur-

ing the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**CONTRIBUTIONS**

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in money or property (not services). If in property, you must submit a statement containing a description of the property, the cost or other basis, date of acquisition and method of valuation.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your income, line 9, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, or certain college or university endowment associations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct other payments to them, for which you receive personal benefits.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student. Consult the nearest Internal Revenue Service office for details.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged

in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, cystic fibrosis, diseases of the heart, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (a) if she files a joint return with her husband; and (b) the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom they were paid. If you wish, you may obtain Form 2441 from any Internal Revenue Service office.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire. Property, including cash, which is stolen from you.

Loss or damage of property by flood, lightning, storm, explosion, or freezing.

You CANNOT Deduct Losses On:

Personal injury to yourself or another person. Accidental loss by you of cash or other personal property.

Property lost in storage or in transit.

Damage by rust or gradual erosion.

Animals or plants damaged or destroyed by disease.

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention

of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your stock in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of:

Safety equipment
Dues to unions or professional societies
Entertaining customers
Tools and supplies

Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns.

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—	of excess over—
\$2,000	— \$4,000.....	\$400, plus 22% — \$2,000
\$4,000	— \$6,000.....	\$840, plus 26% — \$4,000
\$6,000	— \$8,000.....	\$1,360, plus 30% — \$6,000
\$8,000	— \$10,000....	\$1,960, plus 34% — \$8,000
\$10,000	— \$12,000....	\$2,640, plus 38% — \$10,000
\$12,000	— \$14,000....	\$3,400, plus 43% — \$12,000
\$14,000	— \$16,000....	\$4,260, plus 47% — \$14,000
\$16,000	— \$18,000....	\$5,200, plus 50% — \$16,000
\$18,000	— \$20,000....	\$6,200, plus 53% — \$18,000
\$20,000	— \$22,000....	\$7,260, plus 56% — \$20,000
\$22,000	— \$26,000....	\$8,380, plus 59% — \$22,000

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$26,000	— \$32,000....	\$10,740, plus 62% — \$26,000
\$32,000	— \$38,000....	\$14,460, plus 65% — \$32,000
\$38,000	— \$44,000....	\$18,360, plus 69% — \$38,000
\$44,000	— \$50,000....	\$22,500, plus 72% — \$44,000
\$50,000	— \$60,000....	\$26,820, plus 75% — \$50,000
\$60,000	— \$70,000....	\$31,320, plus 78% — \$60,000
\$70,000	— \$80,000....	\$42,120, plus 81% — \$70,000
\$80,000	— \$90,000....	\$50,220, plus 84% — \$80,000
\$90,000	— \$100,000...	\$58,620, plus 87% — \$90,000
\$100,000	— \$150,000...	\$67,320, plus 89% — \$100,000
\$150,000	— \$200,000...	\$111,820, plus 90% — \$150,000
\$200,000	— \$200,000....	\$156,820, plus 91% — \$200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers (See page 4 of these instructions).

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Not over \$4,000..... 20% of the amount on line 11d.

Over—	But not over—	of excess over—
\$4,000	— \$8,000.....	\$800, plus 22% — \$4,000
\$8,000	— \$12,000....	\$1,680, plus 26% — \$8,000
\$12,000	— \$16,000....	\$2,720, plus 30% — \$12,000
\$16,000	— \$20,000....	\$3,920, plus 34% — \$16,000
\$20,000	— \$24,000....	\$5,280, plus 38% — \$20,000
\$24,000	— \$28,000....	\$6,800, plus 43% — \$24,000
\$28,000	— \$32,000....	\$8,520, plus 47% — \$28,000
\$32,000	— \$36,000....	\$10,400, plus 50% — \$32,000
\$36,000	— \$40,000....	\$12,400, plus 53% — \$36,000
\$40,000	— \$44,000....	\$14,520, plus 56% — \$40,000
\$44,000	— \$52,000....	\$16,760, plus 59% — \$44,000

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$52,000	— \$64,000....	\$21,480, plus 62% — \$52,000
\$64,000	— \$76,000....	\$28,920, plus 65% — \$64,000
\$76,000	— \$88,000....	\$36,720, plus 69% — \$76,000
\$88,000	— \$100,000...	\$45,000, plus 72% — \$88,000
\$100,000	— \$120,000...	\$53,640, plus 75% — \$100,000
\$120,000	— \$140,000...	\$68,640, plus 78% — \$120,000
\$140,000	— \$160,000...	\$84,240, plus 81% — \$140,000
\$160,000	— \$180,000...	\$100,440, plus 84% — \$160,000
\$180,000	— \$200,000...	\$117,240, plus 87% — \$180,000
\$200,000	— \$300,000...	\$134,640, plus 89% — \$200,000
\$300,000	— \$400,000...	\$223,640, plus 90% — \$300,000
\$400,000	— \$400,000....	\$313,640, plus 91% — \$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as **HEAD OF HOUSEHOLD** (See page 3 of these instructions).

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—	of excess over—
\$2,000	— \$4,000.....	\$400, plus 21% — \$2,000
\$4,000	— \$6,000.....	\$820, plus 24% — \$4,000
\$6,000	— \$8,000.....	\$1,300, plus 26% — \$6,000
\$8,000	— \$10,000....	\$1,820, plus 30% — \$8,000
\$10,000	— \$12,000....	\$2,420, plus 32% — \$10,000
\$12,000	— \$14,000....	\$3,060, plus 36% — \$12,000
\$14,000	— \$16,000....	\$3,780, plus 39% — \$14,000
\$16,000	— \$18,000....	\$4,560, plus 42% — \$16,000
\$18,000	— \$20,000....	\$5,400, plus 43% — \$18,000
\$20,000	— \$22,000....	\$6,260, plus 47% — \$20,000
\$22,000	— \$24,000....	\$7,200, plus 49% — \$22,000
\$24,000	— \$28,000....	\$8,180, plus 52% — \$24,000

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$28,000	— \$32,000....	\$10,260, plus 54% — \$28,000
\$32,000	— \$38,000....	\$12,420, plus 58% — \$32,000
\$38,000	— \$44,000....	\$15,900, plus 62% — \$38,000
\$44,000	— \$50,000....	\$19,620, plus 66% — \$44,000
\$50,000	— \$60,000....	\$23,580, plus 68% — \$50,000
\$60,000	— \$70,000....	\$30,380, plus 71% — \$60,000
\$70,000	— \$80,000....	\$37,480, plus 74% — \$70,000
\$80,000	— \$90,000....	\$44,880, plus 76% — \$80,000
\$90,000	— \$100,000...	\$52,480, plus 80% — \$90,000
\$100,000	— \$150,000...	\$60,480, plus 83% — \$100,000
\$150,000	— \$200,000...	\$101,980, plus 87% — \$150,000
\$200,000	— \$300,000...	\$145,480, plus 90% — \$200,000
\$300,000	— \$300,000....	\$235,480, plus 91% — \$300,000

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TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—			And the number of exemptions claimed on line 3, Sch. A, p. 2, is—			If total income on line 9, page 1, is—			And the number of exemptions claimed on line 3, Sch. A, page 2, is—											
At least	But less than	1	2	3	If 4 or more there is no tax	At least	But less than	1 and you are—		2 and you are—		3 and you are—				4	5	6	7	If 8 or more there is no tax
								Single or a married person filing separately	An unmarried head of a household	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly					
Your tax is—						Your tax is—														
\$0	\$675	\$0	\$0	\$0		\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0	
675	700	4	0	0		2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0	
700	725	8	0	0		2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0	
725	750	13	0	0		2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0	
750	775	17	0	0		2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0	
775	800	22	0	0		2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0	
800	825	26	0	0		2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0	
825	850	31	0	0		2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0	
850	875	35	0	0		2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0	
875	900	40	0	0		2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0	
900	925	44	0	0		2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0	
925	950	49	0	0		2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0	
950	975	53	0	0		2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	
975	1,000	58	0	0		2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0	
1,000	1,025	62	0	0		2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0	
1,025	1,050	67	0	0		2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0	
1,050	1,075	71	0	0		2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0	
1,075	1,100	76	0	0		2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0	
1,100	1,125	80	0	0		2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0	
1,125	1,150	85	0	0		2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0	
1,150	1,175	89	0	0		2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0	
1,175	1,200	94	0	0		2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0	
1,200	1,225	98	0	0		2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0	
1,225	1,250	103	0	0		2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0	
1,250	1,275	107	0	0		2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0	
1,275	1,300	112	0	0		2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0	
1,300	1,325	116	0	0		2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0	
1,325	1,350	121	1	0		3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0	
1,350	1,375	125	5	0		3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0	
1,375	1,400	130	10	0		3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0	
1,400	1,425	134	14	0		3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0	
1,425	1,450	139	19	0		3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0	
1,450	1,475	143	23	0		3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0	
1,475	1,500	148	28	0		3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0	
1,500	1,525	152	32	0		3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0	
1,525	1,550	157	37	0		3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0	
1,550	1,575	161	41	0		3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0	
1,575	1,600	166	46	0		3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0	
1,600	1,625	170	50	0		3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0	
1,625	1,650	175	55	0		3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0	
1,650	1,675	179	59	0		3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0	
1,675	1,700	184	64	0		3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0	
1,700	1,725	188	68	0		3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0	
1,725	1,750	193	73	0		3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0	
1,750	1,775	197	77	0		3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0	
1,775	1,800	202	82	0		3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0	
1,800	1,825	206	86	0		3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0	
1,825	1,850	211	91	0		4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0	
1,850	1,875	215	95	0		4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0	
1,875	1,900	220	100	0		4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0	
1,900	1,925	224	104	0		4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0	
1,925	1,950	229	109	0		4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0	
1,950	1,975	233	113	0		4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0	
1,975	2,000	238	118	0		4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0	
2,000	2,025	242	122	2		4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0	
2,025	2,050	247	127	7		4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0	
2,050	2,075	251	131	11		4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0	
2,075	2,100	256	136	16		4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0	
2,100	2,125	260	140	20		4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0	
2,125	2,150	265	145	25		4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	
2,150	2,175	269	149	29		4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2	
2,175	2,200	274	154	34		4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11	
2,200	2,225	278	158	38		4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20	
2,225	2,250	283	163	43		4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29	
2,250	2,275	287	167	47		4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38	
2,275	2,300	292	172	52		4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47	
2,300	2,325	296	176	56		4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56	

*This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

**DIVIDENDS
INTEREST
RENTS**

**ROYALTIES
PENSIONS
PARTNERSHIPS**

**ESTATES
TRUSTS
MISCELLANEOUS**

Part I—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

- (a) foreign corporations.
- (b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- (d) real estate investment trusts.
- (e) China Trade Act corporations.
- (f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. Interest which is fully exempt from tax is (a) interest from State and municipal bonds and securities and (b) interest on any \$5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to

date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making

B-2

this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent,

its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes

should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1962, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1962 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1962, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

PART VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered must be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

New Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

Following is a brief description of the various methods of depreciation which may be used under either

Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used properly whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which

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does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

(a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and

(b) by certain adjustments for earned income.

Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

☐ **YOUR FEDERAL INCOME TAX, 1963 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1963. 144 pages with illustrations. Catalog No. T 22-44:962 40 cents per copy

☐ **TAX GUIDE FOR SMALL BUSINESS, 1963 Edition.** Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 1963. 144 pages with illustrations. Catalog No. T 22-19/2:Sm 1/962 40 cents per copy

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City, Zone, and State

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SCHEDULE C (Form 1040) U. S. Treasury Department Internal Revenue Service	<h1 style="margin: 0;">PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION</h1> <p style="margin: 0;">(Compute social security self-employment tax on Schedule C-3 (Form 1040))</p>	<h2 style="margin: 0;">1962</h2>
Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065		
Name and address as shown on page 1, Form 1040		Your Social Security Number
A. Principal business activity; product (See separate instructions) (For example: retail—grocer, wholesaler—tobacco, legal—services, manufacturing—furniture, etc.)		
B. Business name		C. Employer Identification Number
D. Business location (Number and street or rural route) (City or post office) (State)		
E. Indicate method of accounting: <input type="checkbox"/> cash; <input type="checkbox"/> accrual; <input type="checkbox"/> other.		
1. Gross receipts or gross sales \$ Less: Returns and allowances \$ 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) 3. Merchandise purchased \$ less cost of any items withdrawn from business for personal use \$ 4. Cost of labor (do not include salary paid to yourself) 5. Material and supplies 6. Other costs (explain in Schedule C-1) 7. Total of lines 2 through 6 8. Inventory at end of this year 9. Cost of goods sold (line 7 less line 8) 10. Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS		
11. Depreciation (explain in Schedule C-2) 12. Taxes on business and business property (explain in Schedule C-1) 13. Rent on business property 14. Repairs (explain in Schedule C-1) 15. Salaries and wages not included on line 4 (exclude any paid to yourself) 16. Insurance 17. Legal and professional fees 18. Commissions 19. Amortization (attach statement) 20. Interest on business indebtedness 21. Bad debts arising from sales or services 22. Losses of business property (attach statement) 23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) 24. Other business expenses (explain in Schedule C-1) 25. Total of lines 11 through 24 26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C-3; and on line 6, page 1, Form 1040.		

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24[illegible]

Schedule C (Form 1040) 1962

Page 2

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

INVENTORY QUESTIONS

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
- (a) ☐ Percentage reductions from parts of the inventory
- (b) ☐ Percentage reductions from the total inventory
- (c) ☐ Valuation of individual items.

If "a" or "b" is checked, enter the percentage of write-downs _____. For "a," "b," or "c" enter the dollar amount of write-downs \$_____.
(If not available, estimate and indicate that the figure is an estimate.)

3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner.....		XXXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- F.** A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO
- G.** Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO
- H.** The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO
- I.** The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

SCHEDULE C-3
(Form 1040)U. S. Treasury Department—Internal Revenue Service
COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
(See instructions on page 2)

1962

- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
 ▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
 ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Your Social Security Number

1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business).....			
2. Add to net profit (or subtract from net loss) losses of business property shown on line 22, Schedule C.....			
3. Total (or difference)			
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)..... Specify excluded services or sources			
5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4)..... (b) From partnerships, joint ventures, etc. (other than farming)..... (c) From service as a minister, member of a religious order, or a Christian Science practitioner..... Enter only if you have filed or are filing Form 2031 (see instructions, page 2). (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)..... (e) From service with a foreign government or international organization.....			
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below..... (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$	4,800	00
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and in item G, below.....	\$		
9. Balance (line 7 less line 8)	\$		
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below.....			
11. Self-employment tax—If line 10 is \$4,800, enter \$225.60; if less, multiply the amount on line 10 by 4.7%... Enter this amount here and on line 13, page 1, Form 1040			

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely.**


SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service**U. S. REPORT OF SELF-EMPLOYMENT INCOME**
For crediting to your social security account

1962

Indicate year covered by this return (even though income was received only in part of year):
 A. Calendar year 1962 ☐; or other taxable year beginning, 1962, ending,
 If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period,
 or (c) ☐ Other.

B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C. BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW 

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

F. PRINT OR TYPE HOME ADDRESS (number and street or rural route)
(City or post office, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

F. ENTER AMOUNT
FROM LINE 6

\$

G. ENTER AMOUNT
FROM LINE 8, IF ANY

\$

H. ENTER AMOUNT
FROM LINE 10

\$

SE

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U. S. citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharecropper. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that form partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1962

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Include all income derived from your trade or business. Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsoles-

cence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 21—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 22—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 23—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

SCHEDULE D
(Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on page 1 of Form 1040

Your Social Security Number

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. _____ _____ _____ _____ _____						
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused capital loss carryover from 5 preceding taxable years (<u>Attach statement</u>)						
4. Net short-term gain (or loss) from lines 1, 2, and 3.						

Long-term capital gains and losses—assets held more than 6 months

[illegible]

Total long-term gross sales price. . .

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries	_____
7. Capital gain dividends	_____
8. Net long-term gain (or loss) from lines 5, 6, and 7.....	• _____
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here.....	_____
10a. If line 9 shows a GAIN —Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax).....	_____
b. Subtract line 10a from line 9.....	_____
11. If line 9 shows a LOSS —Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.....	• _____

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
12.						
.....						
.....						
.....						
.....						
.....						
13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
14. Net gain (or loss) from lines 12 and 13						

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11.....	
16. Net gain (or loss) from line 14.....	
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040.....	

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	_____
2. Enter amount from line 10a on reverse side	_____
3. Subtract line 2 from line 1	_____
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	_____
5. Enter 50% of line 2	_____
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	_____

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind property includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land)

and depreciable property if they are used in the trade or business and held for more than 6 months,

- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,
- (c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties.

Sale of a personal residence—General rule.—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

- (a) You sell or exchange your principal residence at a gain,
- (b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,
- (c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	
2. Enter amount from line 10a on reverse side	
3. Subtract line 2 from line 1	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	

INSTRUCTIONS (Continued from reverse side of original)

attributable to construction during, plus the cost of land acquired within, the period beginning 1 year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence. If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess.

The adjusted sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

If you have acquired your new residence and used it as your principal residence, enter in column (g) only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (g). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting the sale or exchange of your residence or for figuring your new basis.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This

does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1962 by prior year loss carryovers, use any capital loss carryover from 1957 before using any such carryover from 1958 or subsequent years. Any 1957 carryover which cannot be used in 1962 must be excluded in determining total loss carryover to 1963 and subsequent years.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where employed" column. The remaining 75 percent should be added to the basis of your stock.

SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">SCHEDULE OF FARM INCOME AND EXPENSES</h2> <p style="margin: 0;">(Compute social security self-employment tax on Schedule F-1 (Form 1040))</p> <p style="margin: 0;">Attach this schedule to your income tax return, Form 1040</p>	<h1 style="margin: 0;">1962</h1>
Name and address as shown on Form 1040.		Your Social Security Number
Business name and address		Employer identification number
Location of farm(s) and number of acres in each farm		

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$.....	Eggs.....		\$.....	Mdse. rec'd for produce.....	\$.....
			Meat products.....			Machine work.....	
Sheep.....			Poultry, dressed.....			Breeding fees.....	
Swine.....			Wool.....			Wood and lumber.....	
Poultry.....			Honey.....			Other forest products.....	
Bees.....			Sirup and sugar.....			Patronage dividends, rebates	
Grain.....			Other (specify):			or refunds.....	
Hay.....						Agricultural program pay-	
Cotton.....						ments.....	
Tobacco.....						Other (specify):	
Vegetables.....							
Fruits and nuts.....							
Dairy products.....							
Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below.....							\$.....

PART II.

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
.....		\$.....	\$.....	\$.....
.....				
.....				
.....				
Totals (enter amount from column e, on line 2 of Part IV below).....		\$.....	\$.....	\$.....

PART III.

FARM EXPENSES FOR TAXABLE YEAR (see instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount *	Items	3. Amount
Labor hired.....	\$.....	Veterinary, medicine....	\$.....	Other (specify):	\$.....
Repairs, maintenance....		Gasoline, fuel, oil.....			
Interest.....		Storage, warehousing....			
Feed purchased.....		Taxes.....			
Seed, plants purchased....		Insurance.....			
Fertilizers, lime.....		Utilities.....			
Machine hire.....		Rent of farm, pasture....			
Supplies purchased.....		Freight, trucking.....			
Breeding fees.....		Conservation expenses....			
Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method).....					

PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$.....	4. Farm expenses (from Part III).....	\$.....
2. Profit (or loss) on sale of purchased livestock and other purchased items.....		5. Depreciation (from Part V).....	
3. Gross profits*.....	\$.....	6. Other farm deductions (specify):	
		7. Total deductions.....	\$.....
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....			\$.....

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

PART V. DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes). This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

1. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method))		\$
2. Amount of additional first-year depreciation included above		
3. Cost or other basis of fully depreciated assets still in use		

PART VI. FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$		\$				\$		\$
Totals (enter here and in Part VII below)		\$ (Enter on line 3)		\$ (Enter on line 4)				\$ (Enter on line 1(b))		\$ (Enter on line 1(a))

PART VII. SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1 (a). Inventory of livestock, crops, and products at end of year.	\$.....	6. Farm expenses (from Part III) \$.....
(b). Sales of livestock, crops, and products during year.....	\$.....	7. Depreciation (from Part V).....
(c). Other farm income (specify):		8. Other farm deductions (specify):.....
Total of line 1(c).....		
2. Total.....	\$.....	
3. Inventory of livestock, crops, and products at beginning of year.....	\$.....	
4. Cost of livestock and products purchased during year.....		Total of line 8.....
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*. \$.....		9. Total deductions.....
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....		\$.....

SCHEDULE F-1 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) (See instructions—page 2)	1962
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Your Social Security Number
--	------------------------------------

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

- | | | |
|--|----|--|
| 1. Net farm profit (or loss) from: | | |
| (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method) | \$ | |
| (b) Net farm partnerships. | | |
| 2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) | \$ | |
| Computation Under Optional Method | | |
| 3. If gross profits from farming are: * (a) Not more than \$1,800, enter two-thirds of the gross profits | \$ | |
| (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200 | \$ | |

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

- | | | |
|--|----|-------------|
| 4. The largest amount of combined wages and self-employment earnings subject to social security tax is | | \$ 4,800 00 |
| 5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below | | |
| 6. Balance (line 4 less line 5) | \$ | |
| 7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER : | | |
| (a) REGULAR METHOD. —The smaller of line 2 or 6 | \$ | |
| (b) OPTIONAL METHOD. —The smaller of line 3 or 6 | \$ | |
| 8. Self-employment tax—if line 7 is \$4,800, enter \$225.60; if less, multiply the amount on line 7 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040 | \$ | |

Do not detach

c59-16-77169-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1962

<p>Indicate year covered by this return (even though income was received only in part of year): Calendar year 1962 <input type="checkbox"/> or other taxable year beginning _____ 1962, ending _____</p> <p>A. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)</p> <p>C. FARM ADDRESS (rural route, post office, State)</p> <p>D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➔ </p> <p>E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD</p> <p>PRINT OR TYPE HOME ADDRESS (number and street, or rural route)</p> <p>(City or town, postal zone number, State)</p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div> <p style="text-align: center;">CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/></p> <table style="width: 100%;"> <tr> <td style="width: 50%;">F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)</td> <td style="width: 50%; text-align: right;">\$</td> </tr> <tr> <td>G. ENTER AMOUNT FROM LINE 5, IF ANY</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>H. ENTER AMOUNT FROM LINE 7</td> <td style="text-align: right;">\$</td> </tr> </table>	F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)	\$	G. ENTER AMOUNT FROM LINE 5, IF ANY	\$	H. ENTER AMOUNT FROM LINE 7	\$
F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)	\$						
G. ENTER AMOUNT FROM LINE 5, IF ANY	\$						
H. ENTER AMOUNT FROM LINE 7	\$						

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U.S. Treasury Department-Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1962

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRAUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report gains and losses from sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences,

drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—The cost of fertilizer, lime, or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm; and similar expenditures.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

FORM 2948

U.S. Treasury Department—Internal Revenue Service

MEDICAL AND DENTAL EXPENSE STATEMENT**1962**

(Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)

This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I below. The medical and dental expenses of persons in Group I do not have to be reduced by 3 percent of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons listed in Group II below. All persons are subject to the reduction of their medicine and drug expenses by 1 percent of the taxpayer's total income.

GROUP I

- a. Taxpayer and wife if **EITHER** is 65 years of age or older,
 b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

- a. Taxpayer and wife if **BOTH** are under 65 years of age,
 b. Dependent parents, who are under 65 years of age, of taxpayer or wife,
 c. All other dependents regardless of age.

If all the persons for whom medical and dental expenses were paid are in Group II, use the simpler medical and dental expense schedule on page 2 of Form 1040.

Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction

Name(s) of dependent parent(s) 65 years of age or over, if any

MEDICINE AND DRUGS

(Enter other medical and dental expenses in lines 7 and 10)

1. Amount taxpayer paid for medicine and drugs for persons in Group I (see list above) \$.....
 2. Amount taxpayer paid for medicine and drugs for persons in Group II (see list above)
 3. Line 1 plus line 2
 4. 1% of line 9, page 1, Form 1040
 5. Excess, if any, of line 3 over line 4 \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

6. Portion of medicine and drugs for persons in Group I:
 (a) If line 1 or 5 is zero, enter zero;
 (b) If line 2 is zero, enter amount on line 5; or
 (c) In all other cases, multiply the amount on line 1 by the amount on line 5, divide the answer by the amount on line 3, and enter the result \$.....
 7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I
 8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7) \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6 \$.....
 10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II
 11. Line 9 plus line 10
 12. 3% of line 9, page 1, Form 1040
 13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12 \$.....

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

14. Line 8 plus line 13. Enter here and on line 7 of the medical and dental expense schedule on page 2 of Form 1040 (See "Maximum Limitations" below) \$.....

MAXIMUM LIMITATIONS

- A. The amount on line 14 may not exceed \$5,000 multiplied by the number of persons for whom exemptions were claimed on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:
- (1) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,
 - (2) \$10,000 if the taxpayer is married but files a separate return,
 - (3) \$20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.
- B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

A taxpayer with \$10,000 total income (line 9, page 1, Form 1040) files a joint return with his wife. The taxpayer is 67 years old, his wife is 64, and they have a dependent 20 years old. Taxpayer and his wife paid \$180 for medicine and drugs and \$1,000 for medical and dental expenses for themselves. In addition, they paid for the dependent \$140 for medicine and drugs, and \$100 for medical and dental expenses. The taxpayer and his wife would both be in Group 1. The statement should be completed as follows:

1. Amount taxpayer paid for medicine and drugs for persons in Group I.....	\$180.00
2. Amount taxpayer paid for medicine and drugs for persons in Group II.....	140.00
3. Line 1 plus line 2.....	320.00
4. 1% of line 9, page 1, Form 1040.....	100.00
5. Excess, if any, of line 3 over line 4.....	\$220.00

6. Portion of medicine and drugs for persons in Group I. Amount on line 1 multiplied by amount on line 5, and the answer divided by the amount on line 3. $(180 \times 220 \div 320)$	\$123.75
7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I	<u>1,000.00</u>
8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7)	<u>\$1,123.75</u>

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6.....	\$96.25	
10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II..	<u>100.00</u>	
11. Line 9 plus line 10.....	196.25	
12. 3% of line 9, page 1, Form 1040.....	<u>300.00</u>	
13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12.....		-0-

14. Line 8 plus line 13 \$1,123.75

Itemize below or on an attached sheet amounts paid for medical and dental expenses in 1962; show amount and to whom paid.

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Publications in Preparation

Corporation Income Tax Returns with accounting period ended July 19 1963

Receipts, deductions, net income and income subject to income tax, foreign tax credit, investment credit, and distributions to stockholders. Also total assets, depreciable assets, and inventories. Special subjects covered include investment credit items, sales of certain business property, patterns of prior-year income, and payments on declarations of estimated tax. Classifications by industrial group and month accounting period ended, as well as by size of total assets, business receipts, net income, income taxed at normal tax and surtax rates, income tax, and investment credit. Separate information for returns with net income, consolidated returns, and returns of small business corporations electing to be taxed through shareholders. Historical summary, 1953 through 1962.

Foreign Income and Tax reported in foreign tax credit schedules of domestic corporation income tax returns with accounting periods ended July 1961-June 1962

Taxable income from foreign sources, foreign dividends received, foreign income tax paid or deemed paid, net income, income subject to tax, U. S. income tax, and foreign tax credit against the U. S. income tax. Classifications by industrial group and foreign country or area. Size classifications by total assets, net income, and U. S. income tax. Foreign tax credit and other information reported on Western Hemisphere trade corporation returns. Historical summary.

U. S. Business Tax Returns with accounting periods ended July 1962-June 1963

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS

Receipts, profits, inventory valuation methods, income statements, investment credit claimed, State data, ratios of net profit to business receipts and receipts to inventory for the three types of business organizations. Income from farming and other sources for sole proprietorship farms. Selected balance sheet items for corporations. Classifications by industry, size of business receipts, size of profit or loss, and for partnerships and corporations, by size of total assets. Historical data for selected years.

Fiduciary, Gift, and Estate Tax Returns filed during 1963

FIDUCIARY INCOME TAX RETURNS FOR 1962: Sources of income, deductions, exemptions, income tax, tax credits, and taxpayments. Classifications by trusts (bank-administered; grantor; testamentary; and inter vivos) and estates, size of total income, tax rate, tax status, type of tax, and States. Historical summary, 1952 through 1962. GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable and total gift, tax rate, tax status, recurrent donors, consent status, use of specific exemption, and States.

ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executor's commissions, attorney's fees, and funeral expenses. Classifications by type of property, tax rate, tax status, size of gross estate and excess of gross estate over indebtedness, method of estate valuation, and States. Historical summary, 1951 through 1963.

Individual Income Tax Returns for 1963, Preliminary

Sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments, by size of adjusted gross income for all returns, returns with standard deduction, and returns with itemized deductions. Taxable income and tax by tax rates. Selected sources of income by States.

Recent Publications

U. S. Business Tax Returns with accounting periods ended July 1962-June 1963, Preliminary. Sole Proprietorships, Partnerships, and Corporations (35 pp., 20¢)
Corporation Income Tax Returns with accounting periods ended July 1962-June 1963, Preliminary (29 pp.)

State and Metropolitan Area Data for Individual Income Tax Returns: 1959, 1960 and 1961 (82 pp.)

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